

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD

Minutes of a Meeting of the Isle of Axholme and North Nottinghamshire Water Level Management Board held at the Epworth Imperial Hall on 24th June 2025 at 10.00 a.m.

Elected Members

* Messrs	J. Coggon (Chairman)
*	P. Cornish (Vice-Chairman)
	R.J. Adam
	J.P. Bramhill
*	T.R. Dickinson
	J.W. Fretwell
*	G. Drury
	M.A. Harris
	H. Higgins
*	R.C. Mason
*	M.T. Smith
*	M.T. Wagstaff

Appointed by North Lincolnshire Council

* Cllr	I. Bint
* Mrs	C. Finch
* Cllrs	Mrs J. Kennedy
*	T. Mitchell
* Mr	M.D. Pilkington
* Cllr	N. Poole
* Cllrs	Mrs J. Reed
	D. Rose
* Dr	P. Shore
Mr	R. Stewart
	Vacancy

Appointed by Bassetlaw District Council

* Cllrs	Mrs H. Brand
*	D.E. Pulk

* *Present*

V = *MS Teams attendance*

Officers

* Messrs	A. McGill (Chief Executive)
*	R. Brown (Senior Engineer)
*	A.J. Malin (Senior Operations Manager)
*	G. Sutton (Operations Manager)
* Mesdames	A. Parsons (Chief Operating Officer)
*	N.J. Hind (Finance Manager)
*	C.B. Davies (Corporate Services Manager)

Internal Auditors

* Messrs	C. Harris (Internal Auditor, Lighthouse UK Consultancy Limited)
*	S. Forsyth (Internal Auditor, Lighthouse UK Consultancy Limited)

* *In attendance*

1. APOLOGIES

Apologies for absence were received from Messrs R.J. Adam, J.P. Bramhill, J.W. Fretwell, M.A. Harris, H. Higgins, R. Stewart and Cllr D. Rose.

The Chairman introduced Mrs A. Parsons who had been appointed as Chief Operating Officer for the Consortium and Messrs S. Forsyth and C. Harris, the Board's Internal Auditors.

2. DECLARATIONS OF INTEREST

The Chairman declared an interest in planning application PA/2025/274 (Agenda Item 18 Planning, Consenting and Enforcement Issues).

3. NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

4. BOARD MINUTES (Pages 828 to 834)

The Chairman highlighted that the minutes which had been circulated contained an error in the resolution on Minute 9, Page 831; the figure should read £1,650,000. The minute book had been amended.

RESOLVED

That the minutes of the meeting of the Board held on 25th March 2025 be confirmed as a correct record.

5. MATTERS ARISING

(a) Minute 15, Page 834 - Corporate Services Update

Regarding grazing land at Keadby, the Corporate Services Manager reported that a new tenant had been found, and a Farm Business Tenancy was being prepared for a five-year term at £500.00 per annum.

RECEIVED

(b) Minute 16, Page 834 - Any Other Business

The tour of inspection had been cancelled due to lack of numbers.

RESOLVED

That dates for a tour of inspection later in the year be circulated to members.

(c) Minute 55, Page 829 - Resolution (j) Estimates

In response to Cllr H. Brand, the Chief Executive reported that he was still awaiting a date from North Lincolnshire Council (NLC) for the meeting. Cllr J. Reed agreed to follow this up with NLC. The Chairman confirmed he would also be attending.

RECEIVED

6. CONSORTIUM COMMITTEE

The attached minutes of the Consortium Committee meeting held on 14th May 2025 were presented for consideration and members' attention was drawn to Minute 5 which detailed the recharge mechanism for the Consortium, Minute 6 which showed the basis for preparation of the new Financial Regulations, and Minute 16 - the Unacceptable Customer Behaviour Policy which had been circulated to members with their meeting papers.

It was noted that the LM/DE Rating Officer had been removed from the Consortium recharge and split LM 74% and DE 26% (based on the number of ratepayers), the AX/DE Pump Attendant was split 45%/55% and the Operations Manager 58%/42% (based on the amount of time spent in each area). The overall Consortium split remained the same and was due to be reviewed for the next financial year.

The Chief Executive updated on Minute 14.(Upcoming Meeting Dates/Events) reporting that the Finance and Plant Committee meeting scheduled for 3rd June 2025 had been cancelled as there was no quorum.

The Association of Drainage Authorities Lincolnshire Branch had attended the Lincolnshire Show and visitors to the stand on the Wednesday included the Mayor of Greater Lincolnshire and several new Lincolnshire County Council councillors. Two M.P.s had also visited on the Thursday and the Chief Executive had been invited to London to discuss Public Sector Cooperation Agreements (PSCA) in more detail.

The Finance Manager gave a presentation on the recent benchmarking review undertaken following a request by the AX Board. This had been discussed by the Consortium Committee (see Minute 4). The Chief Executive emphasised that there was very little comparable up to date information in the public domain and different accounting software used by various IDBs meant that data was not always recorded in the same manner, making a comparison difficult. This would be highlighted to ADA and DEFRA as a review of IDBs was due to be undertaken this year.

Cllr T. Mitchell stated that other organisations such as the Council faced similar challenges when conducting comparison exercises and it was concerning that the most recent information publicly available was from 2021/22. He requested that the presentation be circulated to members.

Cllr I Bint stated it was illuminating to see what the Board's administration costs included and queried whether Officers had contacted other boards directly for their administration cost figures. As other boards' costs had been compared with assumptions, not fact, this invalidated the point of the benchmarking review.

The Chief Executive stated if other Boards had been contacted and willingly provided information, comparisons would have been proven to a greater extent. The Board could have instructed the auditor to undertake the review; however, this would be extremely time consuming and costly to the Board and he suggested the Board await the outcome of the DEFRA review. The Chief Executive reported that Officers had undertaken a thorough investigation with the information publicly available.

Cllr J. Reed reported that, as North Lincolnshire Council paid levies to both the Scunthorpe and Gainsborough Drainage Board, who subcontracted more of their labour, and the Isle of Axholme and North Nottinghamshire Water Level Management Board, North Lincolnshire Council would assist Officers with another detailed review, comparing figures from both these boards.

Cllr N. Poole stated that Officers could make a request for information to the Scunthorpe and Gainsborough Board. He reported that this exercise was about transparency and accountability and from the Council's point of view there were tremendous pressures on services and revenue. The point of the benchmarking exercise was not to scrutinise, but ultimately about the responsibilities of elected members and their duties to those who paid council tax and expected a service. He reported that some of the responsibilities the Council balanced included drains maintenance, flooding, and school transport and it was part of the Councillors duty to be a critical friendly subcase so that services could continue as fast and efficiently as possible with limited funds. Cllr N. Poole stated that the NLC representatives wanted to understand the Board's costs in detail as they could be challenged in office and the information would help with decision making.

Cllr J. Reed reported that within North Lincolnshire Council, the question had been raised whether it was cheaper for the Board to subcontract labour or to employ staff. The Finance Manager reported that within the Consortium, Doncaster East Internal Drainage Board

subcontracted labour, and it was proven that the pence per metre for delivery of drains maintenance was a great deal higher when labour was subcontracted. She also highlighted that emergency reaction times were more effective when staff were employed.

Regarding the IDB Storm Recovery Fund, Cllr N. Poole reported the Scunthorpe and Gainsborough Board bid for £21,897,000 and was successful in receiving £5,133,573. He stated there was a certain skill set to writing successful bids and suggested that the bids submitted by the AX Board should be reviewed as members needed to understand why the Board had been unsuccessful and whether Officers required support with bid writing. Cllr N. Poole stated that every time the Board received a grant, this took pressure off the penny rate. The Chief Executive confirmed that all applications had been submitted in line with the criteria specified in the application form and a request had been sent to ADA to establish where the monies had been allocated.

Cllr J. Reed stated she understood other Board's had placed bids outside the criteria and had a higher success rate. She queried whether future schemes outside of the scope could be considered in an application. The Chairman emphasised that if bids were successful and funds were not spent; the Board may be challenged. The Senior Engineer stated two Boards within the Consortium were fully audited, and all bid applications were investigated as part of this audit. The Senior Engineer also reported other Boards within the Consortium had placed bids on the same terms and received all Tranche 2B funding.

RESOLVED

That the attached minutes of the meeting of the Consortium Committee held on 14th May 2025 be confirmed as a correct and the resolutions be approved and adopted by the Board.

7. JOINT NEGOTIATING COMMITTEE

The attached minutes were presented for consideration.

RESOLVED

That the attached minutes of the meeting of the Joint Negotiating Committee held on 14th May 2025 be approved and adopted by the Board.

8. CONSERVATION ADVISORY GROUP

The attached minutes were presented for consideration and members' attention was drawn to Minute 3 (Biodiversity Action Plan (BAP)) and Minute 4 (Policies).

It was noted that the councils in the WMC area had yet to publish the local nature strategies and these needed to be consulted before the WMC BAP could be finalised. The Chief Executive suggested that the BAP be approved by the Board and amended once the strategies were available.

It was noted that additional equipment may need to be purchased to comply with the biosecurity procedures, but this would be reviewed and reported back.

RESOLVED

- (a) That the attached minutes of the Conservation Advisory Group held on 5th March 2025 be confirmed as a correct record and the resolutions made be approved and adopted by the Board.

- (b) That the BAP be approved and advertised on the Board's website, and the Policies listed in Minute 5 be noted, approved and circulated to staff.

9. FINANCE

The attached report was presented for members' consideration.

The Finance Manager reported the cash position at 31st March 2025 as £1,505,880.63 with a further £250,000 invested in a fixed term deposit with Skipton Building Society. Of this sum £848,485.37 was earmarked for existing schemes at 31st March 2025.

The attached Management Accounts for the period up to 31st March 2025 (Appendix 2) showed income of £2,142,367.77 and expenditure of £2,094,438.41 creating a surplus of £47,929.36, which improved the Board's position by £118,408.36 more than the estimates provided for. A total of £212,730.31 had been received in respect of flood recovery funding in 2024/25 however, £147,442.37 had been moved to Scheme Reserves to cover emergency works and future schemes. General Reserves totalled £772,586.23 which equated to 43.12% of net operating costs for 2024/25, however, the five-year plan indicated that this percentage reduced to 32% in the following year due to an approved deficit budget for 2025/26.

The Chairman suggested the Board consider opening an additional interest-bearing account and staggering the term, so money was available when required.

Loans outstanding with the Public Works Loan Board totalling £706,423.92 were noted (details on Appendix 1 of the attached report).

The Final Outturn Position was presented at Item 1:3:1 of the report.

The Finance Manager reported that due to the additional works involved in the Benchmarking Review, the review of the Financial Regulations had been delayed and would now be presented to the September Board meeting.

The Schedule of Payments over £500 (Appendix 3 of the attached report) was presented.

RESOLVED

- (a) That the Board's cash reserves and borrowings be noted.
- (b) That the attached Management Accounts be approved (Appendix 2).
- (c) That the temporary levels of delegation approved at the last Board meeting be extended to the end of September 2025.
- (d) That the attached Schedule of Payments over £500 totalling £510,216.60 be approved (Appendix 3).

10. FIVE-YEAR PLAN

The Finance Manager presented the attached five-year financial plan which showed a 7% increase would be required from 2026/27 to 2028/29 to maintain balances at 30%.

RESOLVED

That the attached five-year financial plan be noted.

11. FINANCIAL STATEMENTS AND AGAR

(a) Financial Statements for the year ending 31st March 2025

The Finance Manager presented the final accounts for the year ending 31st March 2025 for consideration and approval, including the schedule of income and expenditure, balance sheet, and schedule of reserves. It was recommended that the Financial Statements be approved and the Chairman evidence the Board's approval on Page 4 of the accounts.

RESOLVED

That the Financial Statements for the year ending 31st March 2025 be approved and the Chairman evidence the Board's approval on Page 4 of the Accounts.

(b) Audit of Accounts for the Year Ending 31st March 2025

The Internal Auditor (Mr C. Harris) presented the attached Audit Report which gave a Substantial Assurance with no recommendations. He highlighted the importance of maintaining adequate reserves and stressed the Board's responsibility to ensure there was a proper framework for governance, risk and control.

RESOLVED

That the Audit Report be noted.

(c) Annual Governance Statement and Review of Internal Control

The Finance Manager read out the Annual Governance Statement where members confirmed they were satisfied with the arrangements in place to ensure adequate financial control.

RESOLVED

That the systems of internal control and Annual Government Statement be approved and signed by the Chairman and Chief Executive.

(d) Accounting Statements of the Annual Governance and Accountability Return

The Finance Manager presented the 2024/25 Accounting Statements for approval.

RESOLVED

That the Accounting Statements be approved and the Chairman evidence the Board's approval on Page 5 of the Annual Governance and Accountability Return.

12. DRAINAGE RATES AND SPECIAL LEVIES

It was noted that of the £38,107.35 outstanding at the 31st March 2025, £6,583.81 had been collected at the 31st May 2025. The Finance Manager confirmed that court dates in respect of recovery of the outstanding amounts would be booked shortly.

For the 2025/26 financial year, as at 31st May 2025, £77,239.01 of drainage rates and £682,002.50 of special levies had been collected (35.49%).

RECEIVED

13. OPERATIONS

The Senior Operations Manager presented the attached report.

(a) Compensation Payments

Three compensation payments had been made for reforming works on Mother Drain West (£3,021.24), Rushcarr Lane South Drain (£527.21) and Stockwith Village Relief Drain Branch (£244.28); these had been paid in accordance with the rates approved by the Board.

RESOLVED

That the attached report be noted and compensation payments totalling £3,792.73 be approved.

14. PLANT AND EQUIPMENT

The Senior Operations Manager presented the attached report for information. He reported further on item 2:3 suggesting that the Board consider refurbished weedbaskets rather than new which would be considerably cheaper. He reported that he had approached a local engineering company to see whether they would be interested in undertaking future repairs and trained two members of the Board's DLO so that minor repairs could be undertaken in-house.

RESOLVED

- (i) That plant purchases and disposals for 2024/25 and 2025/26 as detailed in Appendices 1 and 2 be noted.
- (ii) That two refurbished 3m Herder weedbaskets be purchased at a cost of £7,000 and the existing weedbasket be refurbished at a cost of £2,000.
- (iii) That the future proposed plant purchases detailed in Appendices 3 and 4 be noted.
- (iv) That the current condition and usage of all major plant and equipment currently owned by the Board as detailed in Appendix 5 be noted.

15. HEALTH AND SAFETY

The Operations Manager reported on six incidents across the Consortium since the last Board meeting; two of which were in the AX area.

The Senior Operations Manager had been investigating the requirements for transporting loads following guidance issued by the Driver and Vehicle Standards Agency (DVSA) in July 2023. The National Farmers' Union (NFU) had raised concerns with the DVSA regarding the requirement for all agricultural loads to be secured by sheeting regardless of whether the load was below the sides of the trailer. The guidance had been amended in December 2024 and now stated that in some circumstances, where the load was below the sides of the vehicle a cover may not be required. It put the onus on the operator to assess the risk and justify that the load was safe by undertaking a risk assessment to establish whether/what covering was required and that the vehicle had been loaded correctly. The NFU encouraged members to follow the new DVSA guidance and to undertake a risk assessment to

demonstrate that the safety of the load had been adequately considered. Where necessary, any trailers would be adapted to ensure there was adequate provision for securing loads.

RECEIVED

16. PUMPING STATION STATUS

Officers presented the attached report for information, highlighting in particular, issues at Heckdyke, Wiseton and Southfield pumping stations. It was noted that £6,779.19 had been spent to date from the £58,903.21 Pumping Station Emergency Repairs budget.

RECEIVED

17. ASSET RENEWAL AND REFURBISHMENT

Officers presented the attached report for consideration and updated on progress with projects.

Cllr Mrs H. Brand referred to projects not being progressed (detailed in at 1:3), referring in particular to the Mother Drain SSSI culvert and Misterton and queried whether the risk of delaying these projects had been assessed. In response, the Senior Engineer confirmed that temporary measures had been put in place to manage the risk.

With regard to the Carr Dyke Flood Relief Scheme at Retford, it was noted that this currently sat with the EA and there was no tangible scheme at the moment. Various options were being considered, including the use of natural flood management and restricting the flow through the culvert under the railway.

It was noted that a further £23,000 Tranche 1 funding had been received taking the total amount up to £293,992.81.

Cllr N. Poole left the meeting.

(a) Heckdyke and Wiseton Pumping Station Refurbishment (AX20305 and AX19305)

Tenders had been received for new fish friendly pumps at Wiseton and Heckdyke Pumping Stations (2:1 of the attached report); three had been received and required technical and financial adjudication. Investigations into the suitability of an alternative tender was ongoing. Structural investigations of the existing outside and inside sumps were awaiting to be carried out.

The Outline Business Case for Wiseton Pumping Station Refurbishment had been submitted to the Environment Agency in June 2025. This had received the maximum grant-in-aid for the catchment and there would be no further grant-in-aid if there was an overspend and the funds had to be spent in the next financial year; no changes could be made to the programme.

(b) South Street and Bewcars Pump Refurbishment

The Senior Engineer reported that tenders had been received and adjudicated from suitable contactors for the refurbishment of pumps at Southstreet and Bewcarrs and recommended acceptance of the tender submitted by North Lincs Engineering. It was noted that this tenderer had submitted costs for provisional items totalling a further £4,345 and, if these were required, the tender would still be the lowest and would be within the £85,000 budget provision. In response to Cllr I. Bint, Officers confirmed that

this company had worked for other Consortium boards and the quality of their work was good.

RESOLVED

That the tender submitted by North Lincs Engineering for the refurbishment of one pump at South Street Pumping Station in the sum of £28,558.03 and two pumps at Bewcarrs Pumping Station in the sum of £33,747.80 be accepted.

(c) Wray's Drain Alleviation Scheme, Crowle (AX21505)

Regarding the Wray's Drain Alleviation Scheme (2:2 of the attached report) the Chairman reported that the Board had submitted an application for an additional £400,000 funding and, if successful, this was expected in approximately twelve weeks. Discussions continued with Severn Trent Water for the remainder of their contribution (£95,000). The Chairman was reasonably confident the additional funding would be received but emphasised that this was a risk.

Cllr I. Bint referred to a social media post from the M.P. in April which stated that the money had been approved. The Senior Engineer explained that the money had been allocated but not yet awarded.

The Chief Executive had met with EA Area Manager and asked whether this, and the Wiseton scheme, could be accelerated. Cllr Mrs J. Read offered NLC support to speed up the grant application and pursue Severn Trent Water for their contribution.

It was noted that £4M had been budgeted for the wider Crowle improvement works which included drainage network upgrades and improvements to Crowle sewage treatment works. The cost now stood at £11M and could rise again should there be further delays.

RECEIVED

(d) Budget Transfers

Officers referred to Item 2:4 which detailed funds to be rolled over from 2024/25 to 2025/26.

RESOLVED

That budgets totalling £50,310.33 be rolled over from the 2024/25 financial year to the 2025/26 financial year in respect of Asset Renewal, Drainage Investigations, Barn Owl Boxes, Mink Control and Emergency Pump Repairs.

18. PLANNING, CONSENTING AND ENFORCEMENT ISSUES

(a) Delegated Authority

Officers presented a report detailing ten planning applications where comments relating to surface water drainage had been made. Officers continued to engage with developers on six large scale applications which had potential impacts on the Board's systems.

The following Byelaw consent had been granted under delegated authority since the last Board meeting:

IOANN/LDC/2025/002 Installation of two replacement land drainage outfalls within the Board maintained Kelfield East Drain, at land to the west of Carr Dyke Bank at national grid references 482912 403140 and 482913 403120, in the parish of West Butterwick.

The following Section 23 consents had been granted under delegated authority since the last Board meeting:

IOANN/LDC/2025/005 Installation of protective concrete canvas in a riparian watercourse on land to the south of Bone Mill Lane at national grid reference 472636 382578 in the parish of Welham and Clarbrough.

IOANN/LDC/2025/006 Infill of a 4.3 metre section of redundant watercourse at 22 Field Road at national grid reference 477532 412687 in the parish of Crowle and Ealand.

IOANN/LDC/2025/009 Removal of existing culvert and reconnection to the existing riparian network at land to the rear of 29-31 Park Lane at national grid reference 474435 399435 in the parish of Haxey.

RECEIVED

(b) Byelaw Application - Toft Dyke Drain, Clayworth

The Senior Engineer reported on item 2:1 of the attached report, which detailed a byelaw application for an extension to an existing building within nine metres but no closer than 2.5 metres of a Board maintained drain. The proposal created an extension to an existing building that was in close proximity to the watercourse. There was a retaining wall along the bank of the Board maintained drain where the proposed extension would be. Officers recommended to defer the decision to enable establishment of the ownership and liability of the retaining wall. Board members expressed their concern that the extension would be too close to the watercourse, and it would be very difficult to re-build the retaining wall.

It was proposed by Cllr J. Reed and seconded by Mr M.D. Pilkington that the application be refused as the extension would be too close to the Board maintained water course and it would be very difficult to re-build the retaining wall.

RESOLVED

That consent for an extension 2.5 metres from the Board maintained Toft Dyke Drain be refused.

(c) Byelaw Application - Mattersey Drain, Mattersey

The Senior Engineer referred to item 2:2; development within nine metres of the Board maintained Mattersey Drain which included the construction of a property no closer than 5.5 metres and a driveway no closer than 2.5 metres of the bank top.

Members agreed that the Board must have a clear nine metres to enable adequate access to the watercourse in the future.

RESOLVED

That consent be granted for the construction of a property within nine metres of the Board maintained watercourse but no closer than 5.5 metres and a driveway no closer than 2.5 metres subject to:

- (i) Guaranteed access in perpetuity from the opposite bank of the watercourse.
- (ii) The drive material and construction to be suitable of tractors and excavators undertaking work.
- (iii) Suitable gates to be erected on the rear boundary to enable access along the watercourse.
- (iv) No trees, hedges, shrubs when mature within nine metres of the top of the bank of the watercourse.
- (v) Any fencing to be limited to stock or post and rail at a maximum height of 900 metres.
- (vi) The applicant entering into a Deed to indemnify the Board against any future damage to the driveway and to grant access for maintenance of the watercourse; the Deed to be placed with the title deeds of the property and the developer meeting all legal fees.

(d) Byelaw Application - Folly Drain, Haxey

The Senior Operations Manager reported on item 2:3 of the attached report; application for the installation of a replacement water main at land off Idle Bank which involved connections to infrastructure in the verge adjacent to the Board maintained Folly Drain.

RESOLVED

That consent be granted to Yorkshire Water for connections to existing infrastructure (as part of the installation of the new water main) alongside the Board maintained Folly Drain subject to the above conditions:

- (i) Layered backfilling of excavations, monitoring and reseeding.
- (ii) Any bank slips caused as a result of the works to be repaired to the satisfaction of the Board at the contractor's expense.

(e) Byelaw Contraventions

The Senior Engineer updated on Item 3.

Mr M.D. Pilkington referred to the byelaw contravention at Gunthorpe which had partly been resolved and stated that the Board must tackle these issues immediately.

19. ENVIRONMENTAL REPORT

The attached report was presented for information.

RECEIVED

20. ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS

This had been covered elsewhere during the meeting.

RECEIVED

21. ANY OTHER BUSINESS

None.

CHAIRMAN

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD Meeting: Board Meeting Date: 24th June 2025	File Ref:	Agenda Item: 9
	Subject: FINANCE	

1. Overview – Current Position

1:1:1 Current Cash / Bank Position - as at 31st March 2025

<i>Account name</i>	<i>Balance</i>	<i>Interest Rate %</i>
HSBC Current Account	£321,219.93	0.00%
HSBC BMM Account	£335,326.54	1.85%
Santander Bank	£354,621.31	1.00%
Beverley Building Society	£4,909.87	1.75%
Monmouthshire Building Society	£489,713.86	0.95%
Petty cash	£89.12	
Total	£1,505,880.63	

1:1:2 Bank Account Interest Received

Funds from the HSBC Current Account have been moved to the interest-bearing HSBC Business Money Management Account when possible. The total amount of interest received on the account for the financial year is £12,182.86.

In the 2024/2025 financial year, the Board has received interest on the bank accounts as follows: Santander £2,617.10; Monmouthshire £4,579.55 and Beverley BS £84.67.

Other interest-bearing accounts are currently being investigated with A Rated Bank and Building Societies to maximise funds.

1:1:3 Current Investments / holdings

<i>Account name</i>	<i>Invested Sum</i>	<i>Term End date</i>	<i>Interest on term end</i>	<i>Interest Rate</i>
Skipton B/soc Term Deposit	£250,000.00	6 th Sept. 2025	£5,223.29	4.10%

1:1:4 Short Term Investment Interest Received

Interest received for the Skipton Building Society Term Deposit in the financial year totals £12,255.14. The sum invested remains at £250,000.

1:2:1 Current Loan Position – as at 31st March 2025

<i>31st March 2024 Balance</i>	<i>31st March 2025 Balance</i>	<i>Capital Repayments in Period</i>	<i>Interest Charge in period</i>
£744,135.12	£706,423.92	£37,711.20	£21,377.40

A breakdown of individual loan amounts and interest rates can be found on **Appendix 1**

1:2:2 Future loan Position

No new loans have been drawn in this financial year.

1:3:1 Management Accounts: Actual vs Budgets – as at 31st March 2025

<i>The accounts are prepared on an Accruals basis when income or expenditure is due rather than when cash is paid or received</i>	<i>Whole Year Budget for 2024/25 – As per Estimates approved Jan 2024</i>	<i>Variance – overall negative variance represents lower than expected position</i>	<i>Weighted Budgets for period</i>	<i>Actuals for period</i>
	£	£	£	£
Income	1,902,214	230,340.74	1,902,214.00	2,132,554.74
Own use of plant or labour on Schemes	0.00	9,813.03	0.00	9,813.03
Total Funds In	1,902,214	240,153.77	1,902,214.00	2,142,367.77
Maintenance costs for drains & PS etc	-591,077	-61,890.74	-591,077.00	-652,967.74
Supportive Costs	-1,105,905	81,147.02	-1,105,905.00	-1,024,757.98
Balance sheet costs incl Assets & Loans	-182,711	6,440.68	-182,711.00	-176,270.32
Board funding to schemes	-93,000	0.00	-93,000.00	-93,000
Total Funds Out	-1,972,693	25,696.96	-1,972,693.00	-1,946,996.04
Unplanned adjustment to / (from) Reserves to Schemes	0.00	-147,442.37	0.00	-147,442.37
Surplus / (Deficit) for the Year / Period	-70,479	118,408.36	-70,479.00	47,929.36
Improvement in Surplus / (deficit) position				£118,408.36

The 2024/25 Estimates allowed for a deficit budget of £70,479 where the funds would be met from general reserves.

The final Outturn position for 2024/25, as the above report indicates, is a surplus of **£47,929.36**.

This is an improvement to the estimated deficit position by **£118,408.36**.

A detailed version of the Budgetary Management Accounts, including notes, can be found on **Appendix 2**

1:3:2 Calculation of Budget Variances

Where the Board receives income or incurs expenditure not included within the 24/25 Estimates, these sums will affect the Expected Surplus or (deficit) position for the year & in turn the funds to be met from or received into General Reserves.	1	Whole Year Budget for 2024/25 – As per Estimates approved Jan 2024	Estimated Position	Actual Position	Variance to budget – positive adds to reserves & improves the Board's position, (negative) worsens the position.
	2	£	£	£	£
Income	3	1,902,214			
• Agricultural rates	4		648,792.00	648,707.60	(84.40)
• Rental income	5		7,125.00	7,006.65	(118.35)
• Works performed for other boards	6		0.00	2,877.79	2,877.79
• Disbursement Income	7		0.00	1,927.83	1,927.83
• Flood recovery funds	8		0.00	212,730.31	212,730.31
• Consent application fees	9		2,000.00	1,639.00	(361.00)
• Surface water fees	10		8,000.00	3,753.80	(4,246.20)
• Contribution to PS costs	11		0.00	1,281.39	1,281.39
• Private mileage income	12		0.00	669.42	669.42
• Contribution re Ops manager cost	13		27,521.00	27,520.49	(0.51)
• Sale of scrap	14		0.00	553.40	553.40
• Return of apprentice income	15		0.00	-750.00	(750.00)
• Admin fees on income	16		0.00	128.14	128.14
• Other income	17		0.00	13.60	13.60
• Interest	18		16,000.00	31,719.32	15,719.32
Use of plant or labour on Schemes	19	0.00			
• Use of labour/plant in schemes	20		0.00	9,813.03	9,813.03
Total Funds In / Variance to budget	21	1,902,214			240,153.77
Maintenance costs for drains & PS etc	22	(591,077)			
• Drains maintenance expenditure	23		66,363.00	65,821.87	541.13
• PS contractor/consult expenditure	24		31,004.00	81,795.21	(50,791.21)
• PS stocks	25		2,293.00	3,818.12	(1,525.12)
• PS electric	26		430,170.00	428,404.25	1,765.75
• PS water rates	27		120.00	110.21	9.79
• PS insurances & inspections	28		28,969.00	38,450.26	(9,481.26)
• PS Other costs	29		12,520.00	12,580.01	(60.01)
• Consenting expenditure	30		19,638.00	19,698.17	(60.17)
• Disbursement costs	31		0.00	1,927.83	(1,927.83)
• Stock variances	32		0.00	361.81	(361.81)
Supportive Costs	33	(1,105,905)			
• DLO salary costs inc overtime	34		340,853.00	334,325.57	6,527.43
• DLO training & PPE	35		11,667.00	7,875.94	3,791.06
• Direct Costs - consumables	36		21,116.00	20,801.05	314.95
• Staff costs incl training travelling	37		114,708.00	114,412.58	295.42
• Depot costs	38		11,650.00	12,237.88	(587.88)
• Office costs	39		20,975.00	19,117.69	1,857.31
• Admin & advertising costs	40		9,522.00	8,366.55	1,155.45
• Plant & vehicle running costs	41		152,160.00	141,905.94	10,254.06
• Non-motorised plant	42		25,000.00	28,888.86	(3,888.86)
• Consortium costs	43		257,222.00	195,251.40	61,970.60
• Small tools cost	44		3,050.00	844.59	2,205.41

• <i>Equipment hire (non-scheme)</i>	45		560.00	625.26	(65.26)
• <i>IT costs</i>	46		20,606.00	16,499.54	4,106.46
• <i>Employment/Professional advice</i>	47		9,900.00	15,400.99	(5,500.99)
• <i>Board expenses</i>	48		7,110.00	5,366.96	1,743.04
• <i>ADA Costs & other subscriptions</i>	49		4,945.00	5,333.10	(388.10)
• <i>Insurances</i>	50		10,500.00	11,618.61	(1,118.61)
• <i>Finance Costs</i>	51		23,217.00	23,217.79	(0.79)
• <i>Bad debt written off</i>	52		0.00	1,298.57	(1,298.57)
• <i>Biodiversity & environmental</i>	53		275.00	500.11	(225.11)
Balance sheet costs incl Assets & Loans	54	(182,711)			
• <i>Planned trf back to Plant reserves</i>	55		0.00	4,000.00	(4,000.00)
• <i>Asset additions</i>	56		175,000.00	174,580.99	419.01
• <i>Asset disposals</i>	57		-30,000.00	-40,021.87	10,021.87
• <i>Loan capital repayments</i>	58		37,711.00	37,711.20	(0.20)
Board funding to schemes	59	(93,000)	93,000.00	93,000.00	0.00
Total Funds Out / Variance	60	(1,972,693)			25,696.96
Surplus / (deficit) / variance before unplanned transfers to schemes	61	(70,479)			265,850.73
Unplanned adjustment to / (from) Reserves to Schemes	62		0.00	147,442.37	(147,442.37)
Variance for the year	63				118,408.36
Surplus / (deficit) for the year	64	(70,479)			47,929.36

1:3:3 Explanation of material differences

- **Income – Flood Recovery Funds – line 8** – This is not a reoccurring income and is a one-off increase to cover the increased costs due to the flooding events in 23/24. This was not included in the Board's estimates and created additional funds in the general reserves of **£212,730**.
- **Income - Interest – line 18**. The management & movement of funds to interest bearing instant access accounts and the investment in the short-term fixed deposit has generated more interest than anticipated creating a positive variance of **£15,719**.
- **Income – absorption of own resources in schemes – line 20**. The use of plant **£2,378** and labour **£7,435** within budget holding schemes. Where the non-operations schemes use the Board's own resources rather than external providers this increases the Board's reserves.
 - The schemes have planned funding, whether by Board, Contributions or Grants and those funds are earmarked for schemes & the money value received, less any expenditure, is ringfenced.
- **Costs – Pumping Station contractor costs – line 24** – negative variance of **£50,791**. Unusually high costs incurred in respect of the following:
 - Drain Head PS repairs to diesel pumps & exhaust flap £12,873
 - Three Bridges PS electrical works, including disconnection of supply, & new kiosk £16,433
 - Heckdyke PS pump motor control panel £14,179.
 - Wiseton PS electrical repairs to site, pumps & weedscreen £8,004
- **Costs – Pumping Station electricity – line 26** – costs are lower than anticipated by **£1,766**. The electricity costs incurred in 24/25 are £428,404, as compared to the wet season of 23/24 where costs were £66,427 more at £494,831.
- **Costs – DLO salary costs – line 34** – wages cost saving of **£6,527**, due to a leaver in November not replaced until January.
- **Costs - Plant & Vehicle costs – line 41**.
 - Fuel costs were under budget by **£20,107**
 - Vehicle repair costs were under budget by **£3,561**

- Plant repair costs were over budget by **£13,376**
- **Costs – Consortium costs – line 43:**
 - The consortium recharge to the Boards was lower than anticipated as the chargeable time in the last two months was higher to budget bearing schemes, mainly relating to the Flood Recovery Schemes, which reduced the costs to be shared amongst the consortium boards.
 - The 24/25 budget for Consortium Costs was £257,222 and costs came in at £195,251.40, a saving of **£61,970.60**, representing 24% of the consortium cost budget.
 - The consortium fees for 23/24 were £201,027.53.
- **Costs – Transfers to schemes – line 62.** In addition to the planned Board contribution from rating income of £93,000 (line 59) in 24/25, on receipt of the flood recovery funding the Board transferred to Schemes a further **£147,442.37** to cover historic costs and to allow for future funding of works across the Board's area.

1:4:1 Balance Sheet – as at 31st March 2025

A detailed version of the Balance Sheet can be found within the Agenda Item: Final Accounts & AGAR.

1:4:2 Fixed Asset Movements

<i>Additions</i> <i>Asset description</i>	<i>Asset Cost</i>	<i>Incl in Estimates</i>	<i>Funds to come from Plant Reserves</i>	<i>Variance. (Added) / Taken from General Reserves</i>
Komatsu Crawler Excavator PC210LC PLN7877	£155,625.00	£160,000.00	£0.00	(£4,375.00)
8 Yard Skip with Drop Door PLN7878	£1,398.99	£0.00	£0.00	£1,398.99
Mulching head for excavator PLN7879	£17,557.00	£15,000.00	£0.00	£2,557.00
Totals	£174,580.99	£175,000.00	£0.00	(£ 419.01)
<i>Disposal</i> <i>Asset description</i>	<i>Asset Disposal Proceeds</i>	<i>Incl in Estimates</i>	<i>Funds to return to Plant Reserves</i>	<i>Variance. (Added) / Taken from General Reserves</i>
Ford Ranger YM16PGE PLN7849	(£5,021.87)	(£0.00)	(£4,000.00)	(£1,021.87)
Volvo Ec220 Excavator EU15 DGX PLN7846	(£35,000.00)	(£30,000.00)	(£0.00)	(£5,000.00)
Totals	(£40,021.87)	(£30,000.00)	(£4,000.00)	(£6,021.87)

1:4:3 Trade Debtors – at 31st March 2025

<i>Customer</i>	<i>Notes</i>	<i>Debt risk included in Period Balance Total</i>	<i>Period Balance Total</i>	<i>31st March 2024 Balance</i>
			£9,842.75	£327,522.67
		£2,760.80	Paid 17/04/25	
Total		£2,760.80		

1:4:4 Trade Creditors & Retentions – at 31st March 2025

<i>Supplier</i>	<i>Notes</i>	<i>Credit balances of note included in period balance</i>	<i>Period Balance Total</i>	<i>31st March 2024 Balance</i>
			£234,167.85	£226,811.51
Trade Creditors		£217,574.33		
Supplier Retentions	Relates to projects	£16,593.52		
Total		£234,167.85		

1:5:1 Reserves – Plant Reserve – at 31st March 2025

Plant Reserve Balance at 1 st April 2024	-£4,000.00
Funds moved back to Plant reserve from General reserves on receipt of Sales proceeds	£4,000.00
Planned addition to Plant Reserve in 2024/25 Estimates	£0.00
Planned use of Reserve for additions of new plant	-£0.00
Unplanned use of Reserve for additions of new plant	-£0.00
Remaining Balance in Plant reserve	£0.00

1:5:2 Reserves – Schemes Reserve – at 31st March 2025

Scheme Reserve Balance at 1 st April 2024	£544,099.26
Board funding - Planned addition to Schemes from Rating Income in 2024/25 Estimates	£93,000.00
Board funding - Loan funding received into Schemes in period	£0.00
3 rd Party funding - Funding into the Schemes from External Sources – including grants & contributions	£430,750.00
Expenditure within Schemes in year to date	-£366,806.26
Unplanned Adjustments from / (to) general reserves	£147,442.37
Remaining Balance in Schemes Reserve at period end	£848,485.37

1:5:3 Reserves – Schemes Reserve (1:5:2)

A number of Schemes are currently overspent; however, these are expecting grant funding.

Within the Remaining Balance of £848,485.37, the PS Renewal Reserve currently holds £309,845, following the receipt of the Severn Trent Treated Effluent fees.

These funds are earmarked for future use, including within the future projects for Mother Drain & Occupation Drain.

The funds held in the Schemes are earmarked for use by that scheme and only where there are transfers in or out of the schemes (as in 1:5:4 above) (from)/to General Reserves will it affect the Cash Surplus Reserve of the Board.

1:5:4 Reserves – Schemes Reserve – Transfer of funds in year to 31st March 2025

These additional transfer to the schemes was made possible by the Flood Recovery funds received, had this source of income not been received the Board's reserves would have been negatively affected.

Unplanned Adjustments from / (to) General Reserves from Schemes in period	Total
Transfers related to Flood Recovery Funds – Tranche 1:	
Emergency pump repairs (AX24302)	£109,318.73
Flood recovery 2 nd tranche costs (AX24999)	£15,123.64
Subtotal	£124,442.37
Transfers related to Flood Recovery Funds – Tranche 1B:	
Emergency pump repairs (AX24302)	£23,000.00
Subtotal	£23,000.00
Total of unplanned transfers to schemes from general reserves	£147,442.37

1:6:1 Surplus Cash Position at 31st March 2025

Surplus Cash Reserve Balance at 1 st April 2024	£724,390.91
Funds to be withheld for Plant Reserve at 1 st April 2024	-£4,000.00
Funds to be held for Commuted Sum Reserve at 1 st April 2024	£0.00
Total Cash reserves at 1st of April 2024	£720,390.91
Expected Deficit position for the year to 31 st March 2025	-£70,479.00
Variance to Surplus / (deficit) position at 31st March 2025	£118,408.36
Adjustment for prior year	£4,265.96
Actual “Total Cash Reserve” at 31st March 2025	£772,586.23
Funds held in Plant Reserve at 31 st March 2025	-£0.00
Funds held in Reserves / Commuted Sums at 31 st March 2025	-£0.00
General Reserves – “Surplus Cash Position” at 31st March 2025	£772,586.23
Net operating costs for 2024/25 (costs less rating income)	£1,791,604.24
Surplus Cash as a % of 24/25 net operating costs	43.12%

- 1:6:2 **“Total Cash Reserve”** (as above £772,586.23) relates to the funds held within the bank accounts not dedicated to Schemes or needed for immediate use on paying the Board’s creditors.

Of these readily available monetary funds, we deduct any committed sums to other reserves such as the Plant Reserve or any Commuted Reserves or Capital Receipts Reserves to ascertain the **“Surplus Cash Position”**.

It is the **“Surplus Cash Position”** (as above £772,586.23), that is available to the Board for use on unexpected or unbudgeted expenditure. It is this Reserve we aim to achieve a 30% balance based upon the net operating costs of the year.

Where the net operating costs increase in a period, the sum required to achieve a 30% surplus reserve also needs to increase.

- 1:6:3 The impact of the surplus cash position can be seen in the updated 5-year plan.

Recommendations:

- To note the cash balances and borrowings as at 31st March 2025.
- To approve the Budgetary Management Accounts for the year to 31st March 2025.

2. Matters for Note

2:1 Financial Regulations and Delegated Authority

- 2:1:1** Due to the additional works involved in the Benchmarking review and the pressures of the accounts and audit year ends, the preparation of the Financial Regulations for the Board's consideration and approval has been delayed. The updated and amended policy will be brought back to the September Board meeting.

2:2 Payments over £500

A schedule of payments over £500 made by the Board since the last meeting is attached for approval at **Appendix 3**.

Recommendation:

- To approve payments over £500.

Mrs N. Hind FCCA
Finance Manager

Appendix 1

The following annuity loans are outstanding with the Public Works Loan Board

<i>Loan Number</i>	<i>Scheme</i>	<i>Original Loan amount</i>	<i>Year of Loan</i>	<i>Term of Loan in Years</i>	<i>Interest Rate</i>	<i>Balance outstanding</i>
504464	Crowle	£350,000	2015	20	2.93%	£217,280.77
501506	Southfield	£250,000	2022	20	2.90%	£226,036.57
501507	Kelfield	£50,000	2022	20	2.90%	£45,207.32
501508	South Street	£241,000	2022	20	2.90%	£217,899.26
Total						£706,423.92

Appendix 2

Isle of Axholme & NNWLMB

Variance to Estimates Report - For the 12 months to 31st March 2025

	Whole Yr Estimate	31.03.25 Variance	31.03.25 Estimate	31.03.25 Actual	Notes
INCOME					
Where the Income variance is negative this shows that the income received is less than estimated for					
The following income is not related to Engineering Schemes					
Agricultural drainage rates	648,792.00	(84.40)	648,792.00	648,707.60	
Special levies	1,190,826.00	0.00	1,190,826.00	1,190,826.00	
Rental, wayleaves & grazing income	7,125.00	(118.35)	7,125.00	7,006.65	rent of £694 not billed for 24/25. Licence to access land £500.
Income from PSCAs	0.00	0.00	0.00	0.00	
Income from rechargeable works	0.00	2,877.79	0.00	2,877.79	Works done for other Boards
Income from recharge of disbursements	0.00	1,927.83	0.00	1,927.83	Income matched to expenditure
Flood Recovery Funds – Income to match to historic costs	0.00	212,730.31	0.00	212,730.31	Full amount of Tranche 1 Funds
Income from consenting	10,000.00	(4,607.20)	10,000.00	5,392.80	Surface Water £3,753.80. Consents £1,639
Contributions to PS expenditure	0.00	1,281.39	0.00	1,281.39	Recharge to CA for Scaftworth
Contributions to Drain Maintenance expenditure	0.00	0.00	0.00	0.00	
Contributions to other costs	29,471.00	668.91	29,471.00	30,139.91	Contributions towards £27,520.49, £1,950, £669.42.
Deferred income, commuted sums & contributions	0.00	0.00	0.00	0.00	
Other income	0.00	(54.86)	0.00	-54.86	Incl a return of Apprentice funds -£750;
Investment interest	16,000.00	15,719.32	16,000.00	31,719.32	Higher interest rates than estimated for. HSBC £12,182.86, Santander £2,617.10, Beverley BS £84.67, Skipton BS £12,255.14, Mornouthshire BS £4,579.55
TOTAL INCOME - not including absorption income	1,902,214.00	230,340.74	1,902,214.00	2,132,554.74	Positive Variance on Monetary Income
Absorption Income - offset to costs					
Own use of plant recharged (absorption) to Schemes	0.00	2,378.00	0.00	2,378.00	Use of own plant within schemes improves the General Surplus Cash Position of the Board. Agrees to Project report for Schemes
Own use of labour recharged (absorption) to Schemes	0.00	7,435.03	0.00	7,435.03	Use of own DLO labour & OPS manager labour within schemes improves the General Surplus Cash Position of the Board.
TOTAL INCOME - including absorption income in schemes	1,902,214.00	240,153.77	1,902,214.00	2,142,367.77	Positive Variance on Income - will increase General Cash Reserves.

Isle of Axholme & NNW.LMB

Variance to Estimates Report - For the 12 months to 31st March 2025

	Whole Yr Estimate	31.03.25 Variance	31.03.25 Estimate	31.03.25 Actual	Notes
EXPENDITURE					
Where the expenditure variance is negative this shows that the expenditure is more than estimated for					
MAINTENANCE & DEVELOPMENT EXPENDITURE					
Drain maintenance expenditure	66,363.00	541.13	66,363.00	65,821.87	{ Electric £1,765 under spent (have accrued for missing invoices for 3 PS). Stocks £1,525 ; Contractors/consult £50,791 & Insurances £11,252 overspent.
Pumping station expenditure	505,076.00	(60,082.06)	505,076.00	565,158.06	
PSCA Recharge expenditure	0.00	0.00	0.00	0.00	{ Note only: Internal costs £2.8k recharged
Recharge expenditure	0.00	0.00	0.00	0.00	
Consenting time expenditure	19,638.00	(60.17)	19,638.00	19,698.17	{ Consultants time and mileage
Disbursement Costs	0.00	(1,927.83)	0.00	1,927.83	{ Stocktake variances
Cost of goods sold & stock variances	0.00	(361.81)	0.00	361.81	
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE	591,077.00	(61,890.74)	591,077.00	652,967.74	
SUPPORTIVE EXPENDITURE					
DLO costs	352,520.00	10,318.49	352,520.00	342,201.51	{ Wages under by £7.1k ; Overtime over by £1.5k ; ERS employment costs £918 . Training under by £3.8k
Other direct expenses	21,116.00	314.95	21,116.00	20,801.05	{ Consumables over £373 . Abstraction fee re Southfield not rcvd £550
Environment Agency precept	60,619.00	0.00	60,619.00	60,619.00	{ Consortium lower £61.9k ; Office & Admin cost £2.9k lower; Plant/vehicle running £6.3k ; LT £4.1k ; Legal/Prof £5.5k
Support & establishment costs	648,158.00	72,038.05	648,158.00	576,119.95	
Finance costs	23,217.00	(0.79)	23,217.00	23,217.79	{ Loan interest £21,377
Depreciation costs	0.00	(122,986.62)	0.00	122,986.62	{ This is a non-monetary accounting adjustment.
Bad debt costs	0.00	(1,298.57)	0.00	1,298.57	{ [REDACTED] ent w/o £694 . Rates write offs £604.57
Biodiversity & environmental costs	275.00	(225.11)	275.00	500.11	{ GLNP £273.18 ; [REDACTED] consult £226.93
TOTAL SUPPORTIVE EXPENDITURE	1,105,905.00	(41,839.60)	1,105,905.00	1,147,744.60	
TOTAL EXPENDITURE	1,696,982.00	(103,730.34)	1,696,982.00	1,800,712.34	
	205,232.00	136,423.43	205,232.00	341,655.43	
EXCEPTIONAL INCOME	0.00	26,622.37	0.00	26,622.37	{ This is a non-monetary accounting adjustment
INCOME OVER EXPENDITURE	205,232.00	163,045.80	205,232.00	368,277.80	{

Isle of Axholme & NNW LMB
Variance to Estimates Report

	Whole Yr Estimate	31.03.25 Variance	31.03.25 Estimate	31.03.25 Actual	
INCOME OVER EXPENDITURE	205,232.00	163,045.80	205,232.00	368,277.80	
ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ARRIVE AT THE ESTIMATES VALUES					
ADJUSTMENTS FOR NON MONETARY ITEMS					
Remove the effects of Depreciation costs	0.00	122,986.62	0.00	122,986.62	This is a non-monetary accounting adjustment
Remove the effects of Profit on Disposal - exception income	0.00	(26,622.37)	0.00	-26,622.37	This is a non-monetary accounting adjustment
	205,232.00	259,410.05	205,232.00	464,642.05	
ADJUSTMENTS FOR BALANCE SHEET ENTRIES					
Adjustments for Reserves Movements					
Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for)	0.00	0.00		0.00	BS32
Additional Transfer of funds from Cash Reserves to meet Plant Renewals	0.00	0.00	0.00	0.00	
Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve	0.00	4,000.00	0.00	4,000.00	Budgets held in Plant Reserves BS32. Vehicle disposal not taken place
Funds transferred from plant reserve back to general reserves to meet expenditure	0.00	0.00	0.00	0.00	£0 funds remaining in Plant reserves - See Plant Note & BS31
	0.00	4,000.00	0.00	4,000.00	
Fixed Asset Adjustments					
Motor additions					
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	BS51
Vehicle disposals					
new disposals list					
Ford Ranger PLN7849 YM16 PGE	0.00	(5,021.87)	0.00	-5,021.87	Funds held in plant reserve £4k. Sold 22/05/24
	0.00	0.00	0.00		
	0.00	0.00	0.00		
	0.00	0.00	0.00		
	0.00	0.00	0.00		
	0.00	(5,021.87)	0.00	-5,021.87	BS52
Plant additions					
New additions - list					
Komatsu Crawler Excavator PC210LC	160,000.00	(4,375.00)	160,000.00	155,625.00	15/07/2024
Mulching head for excavator	15,000.00	2,557.00	15,000.00	17,557.00	26/03/2025
8 Yard Skip with Drop Door	0.00	1,398.99	0.00	1,398.99	09/04/2024
	0.00	0.00	0.00	0.00	
	175,000.00	(419.01)	175,000.00	174,580.99	BS41
Plant disposals					
new disposals list					
Excavator Volvo EC220 EU15 DGX Long reach	(30,000.00)	(5,000.00)	(30,000.00)	-35,000.00	15/07/2024
		0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	(30,000.00)	(5,000.00)	(30,000.00)	-35,000.00	BS42
Loan Capital Adjustment					
PWLB Loan repayments - Existing	37,711.00	0.20	37,711.00	37,711.20	
PWLB Loan repayments - Future	0.00	0.00	0.00	0.00	
	37,711.00	0.20	37,711.00	37,711.20	BS23
Non I&E (Costs) & Income	182,711.00	(6,440.68)	182,711.00	176,270.32	
Variance at 31/03/2025	22,521.00	265,850.73	22,521.00	288,371.73	
Planned Board Funding towards schemes	(93,000.00)	0.00	(93,000.00)	-93,000.00	
Surplus/(deficit) to be taken from General Reserves as at 31st March 2025	(70,479.00)	265,850.73	(70,479.00)	195,371.73	
Unplanned adjustments to Reserves during period:					
See Transfer of Budgets:					
Additional Funds Required for Engineering Schemes to be taken from Applied Reserves	0.00	(147,442.37)	0.00	-147,442.37	
Engineering/Ops Scheme funds transferred back to General Reserves	0.00	0.00	0.00	0.00	
Surplus/(deficit) to be taken from General Reserves as at 31st March 2025	(70,479.00)	118,408.36	(70,479.00)	47,929.36	

Appendix 3

Schedule of Payments over £500 submitted to the Isle of Axholme and North Nottinghamshire Water Level Management Board on 24th June 2025

Trans Date	Account	Narrative	Payment Value £	Notes
10/03/2025	Pension Fund	NEST	1,955.98	
13/03/2025	P.A.Y.E.	PAYE Mth 11	8,068.86	
20/03/2025	EDF Energy	PP/EDFE001	30,760.77	Electricity for pumping stations
20/03/2025	Woldmarsh Producers Ltd	PP/WOLD001	2,941.35	Fuel, oil and materials
20/03/2025	DXB Integrate Ltd	PP/DXBP001	11,558.88	Hire of two mobile pumps
20/03/2025	H E Brinkley Ltd	PP/BRIN001	2,835.00	Office rental
20/03/2025			1,400.00	Preparation of Outline Business Case for Wiseton PS
20/03/2025	Industrial Pumps	PP/INDU001	16,951.55	Repairs to pump at Cow Lane PS
20/03/2025	North Lincs Engineering Ltd	PP/NLEN001	13,438.94	Repairs to pump at Cow Lane PS
20/03/2025	Doncaster East Internal Drainage	PP/DEIB001	3,591.31	
20/03/2025	Net Wages	Salaries Mth 12	5,516.10	
20/03/2025	Brier Hills Recycling Ltd	PP/BRIE001	2,217.79	Green waste
20/03/2025	Chandlers Farm Equipment	PP/CHAN001	516.28	
				Consortium, Engineering, Consenting & Disbursement
20/03/2025	Lindsey Marsh Drainage Board	PP/LMDB001	34,083.51	charges Jan 25
20/03/2025	H Mell & Son Services Ltd	PP/MELL001	6,456.69	
20/03/2025	North Notts Training Group	PP/NNTG001	1,638.00	Manual handling and First Aid courses
20/03/2025	Services Machinery Trucks	PP/SERV001	540.18	
27/03/2025	Net Wages	Wages Wk 51	18,741.49	
28/03/2025	Scottish Hydro Electric	PP/SCOT001	5,131.47	Electricity for pumping stations
28/03/2025	DXB Integrate Ltd	PP/DXBP001	10,051.20	Hire of two mobile pumps at Wiseton PS
28/03/2025	Severn Trent Water	SP/SEVE001	3,330.80	Refund of consent payment made twice
28/03/2025	Doncaster East Internal Drainage	PP/DEIB001	1,676.84	
				Consortium, Engineering, Consenting & Disbursement
28/03/2025	Lindsey Marsh Drainage Board	PP/LMDB001	34,274.84	charges Feb 25
31/03/2025	Pension Fund	NEST	2,515.51	
03/04/2025	Total Energies	PP/TOTG001	2,637.89	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	2,985.82	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	3,024.40	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	1,065.07	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	4,140.79	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	5,473.51	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	2,581.95	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	5,932.78	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	1,580.88	Electricity for pumping stations
04/04/2025	P.A.Y.E.	PAYE Mth 12	10,804.96	
08/04/2025	Coulstock & Place Engineering Co. Ltd	PP/COUL001	6,990.00	Repairs to pump at Wiseton PS
17/04/2025	Net Wages	Salaries Mth 1	5,806.04	
22/04/2025	Woldmarsh Producers Ltd	PP/WOLD001	3,987.89	Fuel, oil and materials
22/04/2025	Public Works Loan Board	PWLB	17,919.43	Loan repayments and interest
24/04/2025	WF Moore Warplands Ltd	PP/MOOR001	527.21	

24/04/2025	Field & Forest Machinery Ltd	PP/FIEL001	21,030.40	Purchase of 12-25 ton Mulcher machine
24/04/2025	Keyline Civils Specialist Ltd	PP/KEYL001	14,186.39	Twinwall pipes
24/04/2025	A P S Movements	PP/APSM001	600.00	
24/04/2025	Inter-Lec Ltd	PP/INTL001	4,026.00	New panel and pump repairs at three pumping stations
24/04/2025	North Notts Training Group	PP/NNTG001	510.00	
24/04/2025	Services Machinery Trucks	PP/SERV001	1,558.50	
24/04/2025	Net Wages	Wages Wk 3	15,863.50	
29/04/2025	Pension Fund	NEST Wk 3	2,086.21	
08/05/2025			3,021.24	Compensation Emergency lighting and fire alarm system at South Street
08/05/2025	Inter-Lec Ltd	PP/INTL001	24,987.60	PS
08/05/2025	Lighthouse UK Consultancy Ltd	PP/LIGH001	1,449.00	Internal audit services 2024/25
08/05/2025	Association of Drainage Authorities	PP/ADAU001	5,846.40	Membership subscriptions
08/05/2025	Schneider Electric Systems UK Ltd	PP/SCHN001	3,751.89	Telemetry support April - June 2025
08/05/2025	DXB Integrate Ltd	PP/DXBP001	10,951.20	Hire of two mobile pumps at Wiseton PS Consortium, Engineering, Consenting & Disbursement charges Mar 25
08/05/2025	Lindsey Marsh Drainage Board	PP/LMDB001	30,978.91	
15/05/2025	Net Wages	Salary Mth 2	5,820.34	
16/05/2025	Redacted	PP/F001	558.95	Compensation
16/05/2025	Doncaster East Internal Drainage	PP/DEIB001	1,727.20	
22/05/2025	Net Wages	Wages Week 7	15,898.37	
				Board's contribution to share of Asset Management System
23/05/2025	Lindsey Marsh Drainage Board	PP/LMDB001	3,224.60	
06/06/2025	Chandlers Farm Equipment	PP/CHAN001	516.28	
06/06/2025	Doncaster East Internal Drainage	PP/DEIB001	1,831.31	
				Consortium, Engineering, Consenting & Disbursement charges Apr 25
06/06/2025	Lindsey Marsh Drainage Board	PP/LMDB001	44,140.35	
Total			510,216.60	

For data protection purposes some information may be excluded from this report, for example where payments have been made to individuals.

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD Meeting: Board Meeting Date: 24th June 2025	File Ref:	Agenda Item: 10
	Subject: FIVE-YEAR PLAN	
Recommendation: To receive the report for the updated Five-Year Plan.		

1. Estimate Position – 5-year plan – following 24/25 Update

1:1 Results for the year to 31st March 2025 - Overview

The 2024/25 Estimates provided for a deficit of **-£70,479** which would be met from reserves. The Actual results, as shown in the table below, led to a surplus of **£47,929.36** (line 46) being achieved, a budget positive variance of **£118,408.36**, mainly due to the receipt of the Flood Recovery Funding.

This surplus has added to the Board's general reserves which is a welcome addition and improves the Board's position going forward.

1:2 Five Year Plan updated for 24/25 results

	1	Actuals 2024/25	Estimates 2025/26	Estimates 2026/27	Estimates 2027/28	Estimates 2028/29	Estimates 2029/30
	2	£	£	£	£	£	£
Board Contribution to Schemes – Planned & Unplanned	3	240,442.37	173,000	152,000	153,000	158,000	158,000
Balance Sheet expenditure:	4						
• <i>Plant renewals</i>	5	134,559.12	154,500	200,500	235,500	320,000	207,800
• <i>Plant reserve funds</i>	6	4,000.00	0	0	0	0	0
• <i>Loan Capital Repayment</i>	7	37,711.20	53,429	61,659	65,166	68,860	75,307
B/S Expenditure Total	8	176,270.32	207,929	262,159	300,666	388,860	283,107
Activity Expenditure:	9						
• <i>Pumping Station</i>	10	565,158.06	569,470	585,864	602,733	620,090	637,947
• <i>Drains Maintenance</i>	11	65,821.87	82,104	84,157	86,261	88,418	90,628
• <i>PSCA costs</i>	12	0.00	0	0	0	0	0
• <i>Recharge costs</i>	13	0.00	0	0	0	0	0
• <i>Disbursement costs</i>	14	1,927.83	0	0	0	0	0
• <i>Consenting Costs</i>	15	19,698.17	13,735	14,078	14,430	14,791	15,161
Activity Expenditure Total	16	652,605.93	665,309	684,099	703,424	723,299	743,736

Supportive Expenditure:	17						
• DLO Wages	18	334,325.57	370,700	379,968	389,468	399,204	409,184
• DLO costs inc training	19	7,875.94	8,160	8,365	8,574	8,788	9,008
• Plant/Vehicle running	20	141,905.94	147,750	151,443	155,229	159,110	163,086
• Establishment costs	21	331,593.56	419,431	441,519	473,008	490,520	503,371
• Staff costs	22	104,419.13	113,517	116,356	119,265	122,247	125,304
• Finance costs	23	1,840.39	2,110	2,163	2,218	2,274	2,331
• Loan Interest costs	24	21,377.40	46,686	55,853	54,843	53,648	57,794
• Other costs	25	21,162.86	24,755	25,361	25,982	26,618	27,269
• EA Precept	26	60,619.00	60,619	60,619	60,619	60,619	60,619
Support Expenditure Total	27	1,025,119.79	1,193,728	1,241,647	1,289,206	1,323,028	1,357,966
Total expenditure	28	2,094,438.41	2,239,966	2,339,905	2,446,296	2,593,187	2,542,809
Income:	29						
• Other income	30	-39,421.11	-30,305	-30,900	-31,510	-32,135	-32,776
• Flood funding	31	-212,730.31	0	0	0	0	0
• PSCA income	32	0.00	0	0	0	0	0
• Recharge income	33	-33,549.09	-31,802	-32,545	-33,307	-34,088	-34,889
• Disbursement income	34	-1,927.83	0	0	0	0	0
• Consenting income	35	-5,392.80	-7,000	-7,175	-7,354	-7,538	-7,727
• DLO & Plant absorption	36	-9,813.03	0	0	0	0	0
Income Total	37	-302,834.17	-69,107	-70,620	-72,171	-73,761	-75,392
Expenditure less Income – to be funded from rates/levy	38	1,791,604.24	2,170,859	2,269,285	2,374,125	2,519,426	2,467,417
Rates & Levy Income:	39						
Estimated % increase on prior year of:	40	5%	14%	14%	2.5%	2.5%	2.0%
New % increase on prior year of:	41	5%	14%	7%	7%	7%	1%
Using a rate of:	42	19.92p	22.71p	24.30p	26.00p	27.82p	28.10p
• Agricultural Rates	43	-648,707.60	-739,476	-791,249	-846,604	-905,866	-914,983
• Special Levy	44	-1,190,826.00	-1,361,678	-1,457,014	-1,558,945	-1,668,071	-1,684,860
Total Rates & Levy	45	-1,839,533.60	-2,101,154	-2,248,263	-2,405,549	-2,573,937	-2,599,843
Net Surplus / (Deficit)	46	47,929.36	-69,705	-21,022	31,424	54,511	132,426
Surplus Cash Reserve:	47						
Total Cash reserves at 1 st of April	48	720,390.91	772,586	702,881	681,859	713,283	767,794
Prior year	49	4,265.96	0	0	0	0	0

adjustment							
Net Surplus / (deficit) in year	50	47,929.36	-69,705	-21,022	31,424	54,511	132,426
Forecasted Total Cash Reserve at 31st March	51	772,586.23	702,881	681,859	713,283	767,794	900,220
Reserved Funds:	52						
• Plant Reserve	53	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00
• Other Reserves	54	-0.00	-0.00	-0.00	-0.00	-0.00	-0.00
Forecasted Surplus Cash Position at 1st April	55	772,586.23	702,881	681,859	713,283	767,794	900,220
Surplus Cash Position as a % of Net Expenditure (line 38)	56	43.12%	32.38%	30.05%	30.04%	30.47%	36.48%

1:3 Five Year Plan updated for 24/25 results

The Five-Year Plan approved at the January 2025 Board Meeting, accepted an increase in 2025/26 of 14% which would result in a deficit of **£69,705** (line 50).

It was accepted that this deficit would reduce the Board's surplus cash to **£542,590** which represented **24.99%** of the forecasted net operating costs for the year. It is the Board's policy to hold 30% reserves.

Whilst the Five-year plan allowed for another 14% increase (line 40) in 2026/27 this would still result in a surplus cash position below the policy 30%.

The results for 2024/25 and the overall savings / additional income has increased those surplus cash reserves and therefore the 5-year plan and the expected rate increases can be adjusted to a more palatable % increase as shown at line 41.

It is envisaged that an increase of 7% for 2026/27 to 2028/29 will still be required to allow the Board to maintain a 30% reserve position.

2 The Effects of the Proposed Rate Increases

2:1 Five Year Plan – Forecasted Rateable Income

	1	Actuals 2024/25	Estimates 2025/26	Estimates 2026/27	Estimates 2027/28	Estimates 2028/29	Estimates 2029/30
	2	£	£	£	£	£	£
	3						
New % increase on prior year of:	4	5%	14%	7%	7%	7%	1%
Agricultural rates Income:	5						
Rate payers	6	648,707.60	739,476	791,249	846,604	905,866	914,893
<i>Increase on Last year rates</i>	7	<i>30,948.15</i>	<i>90,768</i>	<i>51,773</i>	<i>55,355</i>	<i>59,262</i>	<i>9,027</i>

Special Levy Councils:	8						
North Lincs District	9	955,929	1,090,207	1,166,537	1,248,146	1,335,516	1,348,957
• Increase on last year	10	46,719	134,278	76,330	81,609	87,370	13,441
East Riding of Yorkshire District	11	13,928	15,879	16,990	18,179	19,451	19,647
• Increase on last year	12	664	1,951	1,111	1,189	1,272	196
Doncaster DC	13	2,041	2,327	2,490	2,664	2,851	2,880
• Increase on last year	14	97	286	163	174	187	29
Bassetlaw DC	15	218,928	253,265	270,997	289,956	310,253	313,375
• Increase on last year	16	52,750	34,337	17,732	18,959	20,297	3,122
Total Special Levy Income	17	1,190,826	1,361,678	1,457,014	1,558,945	1,668,071	1,684,859
Increase in special levy from last year	18	100,230	170,852	95,336	101,931	109,126	16,788
Rateable Income:	19						
Total Rates & Levy Income	20	1,839,533.60	2,101,154	2,248,263	2,405,549	2,573,937	2,599,752
Increase in Income to the Board on last year	21	131,178.15	261,620	147,109	157,286	168,388	25,815

2:2 Increase in Rates – 1%

As a note, a 1% increase in the 2024/25 rate represented an increase in the Board's income of £21,907:

- Agricultural rates £6,349
- Special Levy £15,558

2:3 Annual Value of Land

Where land moves from Agricultural land to Special Levy land the Annual Values on which the council pay their Special Levy will increase, this movement of land is dependent on the granting of planning permission by the applicable council and is outside the control of the Board.

Any increase in Special Levy payable by the Council will be offset by their receipt of domestic or business rates on the applicable land.

2:4 Future review

The above 5-year plan update is only in respect of the impact of the 24/25 results on the surplus cash position, it is not a review of further expenditure or income.

In Autumn 2025 the costs / income / schemes / plant adjustments included in the 5-year plan are again reviewed and amended prior to the presentation to the Board of the draft 2026/27 estimates in November 2025.

3:1 Tranche 2B Flood Recovery Funds

For 2025/26 the Board were successful in the application for Tranche 2 B funding for the installation of Water Level Monitoring sites, funded to £81,262, where the costs/work must

be completed by 31st March 2026.

Whilst further applications were made on behalf of the Board, these were unsuccessful, therefore any planned operations works in 25/26 will need to be met from the current year budgets.

Mrs Nicola. Hind FCCA
Finance Manager

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD Meeting: Board Meeting Date: 24th June 2025	File Ref:	Agenda Item: 11
	Subject: FINANCIAL STATEMENTS AND AGAR	

1. Financial Statements for the year ending 31st March 2025

- 1:1 The Final accounts for the year ending 31st March 2025 are attached for consideration and approval, including schedule of Income and Expenditure, Balance sheet and Schedule of Reserves.
- 1:2 Whilst the Variance report illustrates the income and costs to the budgets, the attached accounts illustrate the income and expenditure and a comparison to last year's accounting figures.



**ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL
MANAGEMENT BOARD**

**UNAUDITED
FINANCIAL ACCOUNTS**

FOR THE PERIOD 1ST APRIL 2024 TO 31ST MARCH 2025



ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

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Narrative Statement

Annual Report

About the Isle of Axholme & North Nottinghamshire Water Level Management Board

The Isle of Axholme & North Nottinghamshire Water Level Management Board (IOANN) is an independent body created under Land Drainage Statutes responsible for flood defence, drainage and water level management works, other than on main rivers, in a defined geographical area. The Board includes those elected by and representing the occupiers of land in the area and members nominated by the local authorities of North Lincolnshire, East Riding of Yorkshire, Doncaster City, Bassetlaw District Councils.

The Board secures income mainly from drainage levies on farmers and other occupiers, and from special levies on local authorities. The Board also pays levies to the Environment Agency to fund works on main rivers within the Board's area.

The address of the registered office is:

The Gables Business Court
Belton Road
Epworth
Doncaster
South Yorkshire
DN9 1JL

The Board is administered by the Water Management Consortium, a 4 Board Consortium comprising Lindsey Marsh Drainage Board, Trent Valley Internal Drainage Board and Doncaster East Internal Drainage Board. The administration address is:

Wellington House
Manby Park
Manby
Louth
Lincolnshire
LN11 8UU

The Board consists of 12 elected members and 13 nominated members.

Elected Members:

J Coggon (Chairman)
P Cornish (Vice-Chairman)
R Adam
J H T Bramhill
T Dickinson
J Fretwell
M A Harris
R Mason
M Wagstaff
M T Smith
H Higgins
G H Drury



Appointed by North Lincolnshire Council

Cllr I Bint
Cllr Mrs J Kennedy
Cllr T Mitchell
Mr M D Pilkington
Cllr Mrs J Reed
Cllr D J Rose
Cllr N Poole
Mr P Bayes
Mrs C Finch
Mr R Stewart
Dr P Shore

Appointed by Bassetlaw District Council

Cllr Mrs H Brand
Vacancy

This document is the Statement of Accounts of IOANN for the financial year ended 31st March 2025. The accounts consist of:

The Statement of Responsibilities

This statement identifies the officer who is responsible for the proper administration of the Board's financial affairs.

The Income and Expenditure Account

This statement shows the gross expenditure, income and net expenditure on the major activities for which the Board is responsible and compares that cost with the finance provided by the local rate payer and others.

The Balance Sheet

This statement is fundamental to the understanding of the Board's financial position at the year end. It shows the balances and reserves at the Board's disposal, the fixed and net current assets employed in its operation, together with summarised information of the fixed assets held. This statement also includes the assets and liabilities of the Board.

The Statement of Movement on Reserves

This statement shows the changes in reserves during the reporting period.

The Statement of Accounting Policies

This statement details the legislation and source of accounting principles on which the financial statements are prepared.

Summary of Financial Performance

The Board's financial position improved during the year as follows:



- 1 **Deficit / Surplus:** The Income & Expenditure Statement shows the expenditure and income relevant to both the engineering schemes and also the general maintenance and support costs of the Board. The Income & Expenditure Statement includes costs that are non-monetary and are accounting adjustments, such as depreciation, that do not represent cash leaving the Board. The general maintenance & support income/expenditure resulted in a surplus of **£368,277.80** whilst the engineering schemes income/expenditure resulted in a surplus of **£63,943.74**. As the Board earmarks the funds to be allocated to schemes, the timing of the income received and its associated expenditure may indeed fall into different accounting periods. The Statement of Reserves shows the funds remaining in schemes as at the 31st March 2025.
- 2 **Deficit / Surplus:** In addition to the expenditure represented in the Income & Expenditure Statement the Board also incurs costs that are represented in the Balance Sheet values, such as fixed asset additions / disposals and also capital loan repayments. When the Board prepare the annual Estimates of Income and Expenditure these Balance sheet costs must also be included to ensure the Board has sufficient monetary funds to pay such costs.
- 3 **Deficit / Surplus:** The approved 2024/25 Estimates expected a deficit position for the year of **£70,479**; any deficit must be met from general reserves. The Board experienced increased costs for Pumping station maintenance & insurance costs; however these were offset by an increase in Investment Income, savings in Consortium fees plus the Flood Recovery funds received; the overall outturn resulted in a surplus of **£47,929.36**.
- 4 **Fixed Assets:** During the year the Board purchased a Komatsu Excavator, Yard Skip and a Mulching Head at a total cost of £174,581. The Board disposed of a Ford Ranger and a Volvo Excavator for £40,021.87 making a net profit on disposal of £26,622.
- 5 **Funding:** The Boards expenditure is mainly funded by cash from ratepayers and levies on local Councils. The Board also holds a number of cash reserves. External funding is sought on Schemes from the RFCC and DEFRA.

Five Year Capital Works Programme

As reported and approved by the Board in January of each year, full details of the 5 year capital works programme along with a copy of the full estimates for income and expenditure of the Board, can be requested from the office. These estimates underline the importance of having adequate reserves and detail the funding sources which includes long term debt, flood defence grant in aid and third party contributions.



Statement of Responsibilities for the Statement of Accounts

The Board is required:

- 1 To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Board that officer is the Responsible Financial Officer.
- 2 To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- 3 Approve the Statement of Accounts.

The Responsible Financial Officer's responsibilities:

The Responsible Financial Officer is responsible for the Board's Statement of Accounts which is required to present a true and fair view of the financial position of the Board at the accounting date, and its Income and Expenditure for the year ended 31st March 2025.

In preparing this Statement of Accounts, the Responsible Financial Officer has:

- 1 selected suitable accounting policies and then applied them consistently;
- 2 made judgements and estimates that were reasonable and prudent;
- 3 has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do. This Board is a Category 2 Authority
- 4 applied the accounting concept of a going concern by assuming the IDB will continue to operate for the foreseeable future.

The Responsible Financial Officer has:

- 1 kept proper accounting records which were up to date;
- 2 taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certificate of the Responsible Financial Officer:

This Statement of Accounts forms the basis for the Board's Annual return (AGAR) and it is that upon which the Auditor will form an opinion. It provides a true and fair view of the financial position of the Board at 31st March 2025 and its Income and Expenditure for the year then ended.

Name: Nicola Hind FCCA
Designation: Financial Reporting Officer Date: 23rd May 2025

Certificate of the Chairman of the Board:

I confirm that the Financial Statements were approved by the Isle of Axholme & North Nottinghamshire Water Level Management Board at a meeting held on the 24th June 2025.

Name: John Coggon
Designation: Chairman Date: 24th June 2025

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Income & Expenditure Account

All Values are shown in

Pound Sterling

	Notes	31.03.2025	31.03.2025	31.03.2025	31.03.2024	31.03.2024	31.03.2024
		Current Year	Current Year	Current Year	Previous Year	Previous Year	Previous Year
			Scheme Income & Expenditure account - Scheme reserves	Total	Annual Maintenance Income & Expenditure account - General reserves	Scheme Income & Expenditure account - Scheme reserves	Total
INCOME							
Agricultural drainage rates		648,707.60		648,707.60	617,759.45		617,759.45
Special levies		1,190,826.00		1,190,826.00	1,090,595.00		1,090,595.00
Rental, wayleaves & grazing income		7,006.65		7,006.65	7,149.22		7,149.22
Income from PSCAs	3	0.00		0.00	0.00		0.00
Income from rechargeable works	4	2,877.79		2,877.79	2,394.96		2,394.96
Income from consenting	5	5,392.80		5,392.80	265,201.78		265,201.78
Income from recharge of disbursements	6	1,927.83		1,927.83	571.67		571.67
Other contributions	7	31,421.30		31,421.30	26,342.95		26,342.95
Other income	8	(64.86)		(64.86)	1,444.34		1,444.34
Investment interest		31,719.32		31,719.32	13,517.10		13,517.10
Flood Recovery funds		212,730.31		212,730.31			
Contributions to Schemes	24	0.00		0.00		70,000.00	70,000.00
Grants	23	430,750.00		430,750.00	0.00		0.00
Deferred Income / commuted sums to schemes	25	0.00		0.00	60,000.00		60,000.00
Own use of plant recharged (absorption)	9	170,876.50		170,876.50	196,478.75		196,478.75
Own use of labour recharged (absorption)	9	179,342.71		179,342.71	173,266.75		173,266.75
TOTAL INCOME		2,482,773.95	430,750.00	2,913,523.95	2,394,822.97	130,000.00	2,524,822.97
MAINTENANCE & DEVELOPMENT EXPENDITURE							
Engineering scheme expenditure	27	366,806.26		366,806.26	994,643.99		994,643.99
Drain maintenance expenditure	10	340,702.57		340,702.57	346,734.14		346,734.14
Pumping station expenditure	11	627,805.73		627,805.73	658,032.72		658,032.72
PSCA Recharge Expenditure	3	0.00		0.00	0.00		0.00
Recharge expenditure	4	2,877.81		2,877.81	2,388.98		2,388.98
Consenting expenditure	5	19,698.17		19,698.17	16,995.58		16,995.58
Disbursement Costs	6	1,927.83		1,927.83	571.67		571.67
Cost of goods sold & stock variances		361.81		361.81	(10,826.57)		(10,826.57)
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE		993,373.92	366,806.26	1,360,180.18	1,013,896.52	994,643.99	2,008,540.51
SUPPORTIVE EXPENDITURE							
DLO costs	12	342,201.51		342,201.51	308,420.13		308,420.13
Other direct expenses	13	20,801.05		20,801.05	11,612.74		11,612.74
Environment Agency precept		60,619.00		60,619.00	60,619.00		60,619.00
Support & establishment costs	14	576,119.95		576,119.95	536,313.14		536,313.14
Finance costs	15	23,217.79		23,217.79	24,169.07		24,169.07
Depreciation costs	16	122,986.62		122,986.62	103,142.39		103,142.39
Bad debt costs		1,298.57		1,298.57	592.70		592.70
Biodiversity & environmental costs		500.11		500.11	273.18		273.18
TOTAL SUPPORTIVE EXPENDITURE		1,147,744.60	0.00	1,147,744.60	1,045,142.35	0.00	1,045,142.35
TOTAL EXPENDITURE		2,141,118.52	366,806.26	2,507,924.78	2,059,039.87	994,643.99	3,053,682.86
		341,655.43	63,943.74	405,599.17	335,784.10	(864,643.99)	(528,859.89)
EXCEPTIONAL INCOME	16	26,622.37	0.00	26,622.37	6,542.87	0.00	6,542.87
NET SURPLUS / (DEFICIT)		368,277.80	63,943.74	432,221.54	342,325.97	(864,643.99)	(522,317.02)

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Balance Sheet Report

All Values are shown in Pound Sterling

	Notes	31.03.2025 Current Year	31.03.2024 Previous Year
<u>FIXED ASSETS</u>	16		
Plant & equipment		531,870.06	474,452.75
Motor vehicles		92,364.53	111,586.97
FIXED ASSETS		624,234.59	586,039.72
<u>CURRENT ASSETS</u>			
Stocks		36,951.63	44,586.28
Trade debtors		9,842.75	327,522.67
Rates debtors		38,107.35	27,969.56
Other debtors		-	62.29
Cash at Bank and in hand	17	1,755,880.63	1,065,182.73
Prepayments		-	-
CURRENT ASSETS		1,840,782.36	1,465,323.53
<u>CURRENT LIABILITIES - DUE WITHIN 1 YEAR</u>			
Trade creditors & supplier retentions	18	(234,167.85)	(226,811.51)
Other creditors	19	0.00	(4,951.96)
Accruals		(37,226.24)	(12,035.66)
Taxation & social security	20	55,384.19	46,932.59
Loans & hire purchase	21	(38,817.79)	(37,711.20)
Deferred income & commuted sums	22	(3,700.86)	(3,700.86)
CURRENT LIABILITIES		(258,528.55)	(238,278.60)
NET CURRENT ASSETS		1,582,253.81	1,227,044.93
TOTAL ASSETS LESS CURRENT LIABILITIES		2,206,488.40	1,813,084.65
<u>LONG TERM LIABILITIES</u>			
Loans & hire purchase	21	(667,606.13)	(706,423.92)
LONG TERM LIABILITIES		(667,606.13)	(706,423.92)
NET ASSETS		1,538,882.27	1,106,660.73
<u>RESERVES:</u>			
<u>USABLE RESERVES</u>			
<u>EARMARKED RESERVES</u>			
Engineering Projects Reserve	28	848,485.37	544,099.26
Committed Sums Reserve		0.00	0.00
Capital Receipts Unapplied Reserve		0.00	0.00
Plant Renewal Fund		0.00	(4,000.00)
TOTAL EARMARKED		848,485.37	540,099.26
<u>GENERAL RESERVES</u>			
General Reserve - Profit & Loss Reserve		258,175.36	224,234.50
Current period net surplus / (deficit)		432,221.54	342,326.97
TOTAL GENERAL RESERVES		690,396.90	566,561.47
<u>UNUSABLE RESERVES</u>			
Revaluation Reserve		0.00	0.00
TOTAL NON-DISTRIBUTABLE RESERVES		0.00	0.00
BOARD'S FUNDS		1,538,882.27	1,106,660.73

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Statement of Movement in Reserves For the Year Ended 31 March 2025

<u>Usable Reserves</u>	Engineering Projects Reserve £	Commuted Sums Reserve £	Capital Receipts Unapplied Reserve £	Plant Renewal Fund £	General Reserve - Profit & Loss Reserve £	Total £
At 1 April 2024	544,099.26	0.00	0.00	(4,000.00)	566,561.47	1,106,660.73
Profit / (Loss) for the Year	-	-	-	-	432,221.54	432,221.54
Board funding for projects	93,000.00	-	-	-	(93,000.00)	0.00
Engineering receipts	430,750.00	-	-	-	(430,750.00)	0.00
Loan Funding receipts	-	-	-	-	0.00	0.00
Other comprehensive income	-	-	-	-	-	0.00
Transfer to Plant reserves	-	-	-	4,000.00	(4,000.00)	0.00
Transfer from other reserves	147,442.37	-	-	-	0.00	147,442.37
	<u>1,215,291.63</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>471,033.01</u>	<u>1,686,324.64</u>
Transfer to other reserves	0.00	-	-	-	(147,442.37)	(147,442.37)
Net asset Additions	-	-	-	-	-	0.00
Engineering expenditure	(366,806.26)	-	-	-	366,806.26	0.00
At 31 March 2025	<u>848,485.37</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>690,396.90</u>	<u>1,538,882.27</u>

<u>Unusable Reserves</u>	Revaluation Reserve £	Total £
At 1 April 2024	0.00	0.00
Profit / (Loss) for the Year	-	0.00
Transfer from other reserves	-	0.00
	<u>0.00</u>	<u>0.00</u>
Transfer to other reserves	0.00	0.00
Depreciation of pumping stations	0.00	0.00
At 31 March 2025	<u>0.00</u>	<u>0.00</u>

Reserves Note

Reserves are held to create a working balance to mitigate the impact of uneven cash flows and avoid uneven rate increases or decreases, to create a contingency to cushion the impact of unexpected events and emergencies, and to build funds to meet predicted future expenditure. However, not all reserves can be used to deliver services and these are reflected as Usable and Unusable. Unusable reserves are determined by technical accounting rules and are not available for use by the Board. Revaluation and Pension reserves are examples of Unusable Reserves. Of the Usable Reserves, the Board holds two different types - Allocated or Earmarked Reserves and Unallocated or General Reserves.

Usable Reserves

Allocated or Earmarked Reserves

Allocated or Earmarked Reserves are sums set aside for a specific known future use.

Engineering Project Reserve

The Engineering Project Reserve is an earmarked reserve where the sums have been set aside for a specific project or to meet expenditure for a specific future purpose.

Further notes relating to Engineering Project Reserves can be found in the Notes to the Accounts at Note 28

Commuted Sums Reserve

A commuted sum is a "one-off" receipt, from a 3rd party, of a capital nature that is reserved against future expenditure of a specific nature. Any commuted sums are now held on the balance sheet as a future obligation (creditor) rather than a value in the reserve account.

Capital Receipts Unapplied Reserve

Capital receipts arise from the disposal of land & building assets and are credited to the Capital Receipts Unapplied Reserve from where new building or land assets may be financed from in the future.

Plant Renewal Fund Reserve

The Plant Renewal & Operating Reserve is an earmarked reserve where funds have been set aside and are held for future costs incurred in the provision of new plant.

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Statement of Movement in Reserves For the Year Ended 31 March 2025

Unallocated or General Reserves

Unallocated or General Reserves are funds to provide protection against unplanned expenditure.

The General Reserves, as shown on the Balance Sheet, shows the equity of the Board, and these funds are made up of both cash and non-cash assets/liabilities, such as any fixed assets the Board holds in its balance sheet.

When considering the Board's financial position, within those General reserves we identify the cash element so that we can ensure we have sufficient funds in the form of cash to meet our everyday expenditure and keep enough in reserve to enable the Board to meet any unplanned expenditure caused by an increase in costs or a flooding event. The Board's policy is to maintain a level of 30% of average net operating costs. The calculation of average operating costs includes expenditure on pumping stations, watercourse maintenance, administration, other assets and borrowing charges. Non-monetary expenses, such as depreciation, are not included in the calculation.

Unusable Reserves

Revaluation Reserve

The revaluation reserve is a non-monetary accounting adjustment to record movement arising from the revaluation of the Pumping Stations from their historical cost to their value as at the revaluation date. The Revaluation Reserve is reduced annually in line with the value of the depreciation of the Pumping Stations. The Reserve value is not available for use by the Board.

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2025

1 General Information

Internal Drainage Boards are independent bodies created under land drainage statutes and the Board is governed by Section 1 of the Land Drainage Act 1991. The Board has permissive powers to undertake flood defence works, other than on main rivers, in a defined geographical area. The Board includes those elected by and representing the occupiers of land in the area and members nominated by the local authorities in the area.

The Board is subject to the Audit Commission Act 1998 and also the Accounts and Audit Regulations as issued under that Act.

2 Accounting Policies

The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit & Accountability Act 2014.

The Board is a Category 2 Authority and it has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do.

The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 and 2 of the Practitioners' Guide as published by the National Association of Local Councils 2024

Summary of significant accounting policies and key accounting statements

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Accounting Concepts

These accounts have been prepared in accordance with the following accounting concepts:

Going Concern

Prudence

Accruals

Statement of compliance

These financial statements have been prepared having regard to the Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, along with the guidance published by the Association of Drainage Authorities (ADA), with the following exception: -

Government Grants and Subsidies

Grants are credited to the Income & Expenditure account in the year they are received, this is in accordance with the proper practices as per the Practitioners Guide 2024 in the preparation of the AGAR. To ensure that Grant income not spent is held separately to the general reserves, all grants and associated expenditure relating to Engineering Schemes are held separately in the Balance Sheet Reserves and released back to General Reserves during the life of the scheme. This enables the funds allocated and received for a specific purpose to be held separately to the general reserves and ensures that those schemes have sufficient funds available to continue.

Basis of preparation

The financial statements have been prepared using the historical cost convention, except that as disclosed in the accounting policies, certain items are shown at fair value.

These financial statements are prepared in sterling which is the functional currency of the Board.

Tax

Drainage Boards are exempt from Income, Corporation and Capital Gains Taxes. Value Added Tax is included in the accounts only to the extent that it is irrecoverable.

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2025

Tangible assets

Tangible fixed assets are recognised as expenditure on acquisition, creation or enhancement of fixed assets with a value in excess of £500, or £2,000 in the case of computer equipment, and with an estimated useful life in excess of one year and are capitalised on an accruals basis in the accounts.

Tangible fixed assets are included at historic cost less any depreciation charge.

The useful lives on the various assets held on the Fixed Asset Register are as follows:

Buildings: 50 years

Pumping station contents and weedscreen cleaners: 25 years

Motor vehicles and Plant equipment: 5 - 10 years

Whilst the Board hold Pumping Stations and Land as assets these are currently recorded with a Nil value in the Balance Sheet.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out method (FIFO).

Debtors

Trade debtors are amounts due from customers for goods sold or services performed in the ordinary course of business.

Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as Current Liabilities if the Board does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as Long Term Liabilities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds and the amount due on redemption being recognised as a charge to the Income and Expenditure account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in Finance costs.

Borrowings are classified as Current Liabilities unless the Board has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Operating leases

Rentals payable under operating leases are charged to expenditure on a straight-line basis over the term of the lease.

Contingent assets and liabilities

Contingent liabilities are provided for in the accounts by way of accruals quantified by a best estimate on the non-invoiced costs that the Board incurred before the year end and had a legal obligation to settle within 9 months of the year-end.

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2025

	31.03.2025 Current Year	31.03.2024 Previous Year
3 PSCA Income & Expenses		
PSCA Income		
PSCA Income - EA - DLO works done	- 0.00	- 0.00
Expenses for PSCA works		
PSCA Costs - EA	-	-
PSCA costs	0.00	0.00
Income over Expenditure on PSCA	0.00	0.00
4 Other Recharge Works		
Income		
Works performed recharged income - DLO	2,877.79	2,394.96
	2,877.79	2,394.96
Expenditure		
Works performed costs & recharged as income	2,877.81	2,388.98
Income over Expenditure on Recharge works performed	(0.02)	5.98
5 Consenting Recharges		
Income		
Consent & application fees	1,639.00	3,020.00
Surface water fees	3,753.80	12,336.83
Treated effluent fees	-	249,844.95
	5,392.80	265,201.78
Expenditure		
Consenting costs	19,698.17	16,995.58
Income over Expenditure on Consenting Recharge	(14,305.37)	248,206.20
6 Disbursement Income & Expenditure		
Recharge of expenditure Income		
Income receipts for expenses	1,927.83	571.67
	1,927.83	571.67
Recharge of expenditure		
Expenses (disbursements) to be recharged	1,927.83	571.67
Income over Expenditure on Disbursements	0.00	0.00
Total Income Relating to Recharges	10,198.42	268,168.41
Total Expenditure Relating to Recharges	24,503.81	19,956.23
	31.03.2025 Current Year	31.03.2024 Previous Year
7 Other Contributions		
Scaftworth Pumping station running 25% of costs to CA	1,281.39	2,210.21
Contributions towards Apprentice DLO costs	-	1,739.29
Contributions towards standby costs	1,950.00	2,058.66
Contributions towards OPS manager costs	27,520.49	19,844.47
Private mileage repayment	669.42	490.32
	31,421.30	26,342.95
	31.03.2025 Current Year	31.03.2024 Previous Year
8 Other income		
Admin Fee Income on Recharges	128.14	
Sale of stocks		
Sale of scrap	553.40	1,444.34
Sale of assets	-	-
Apprentice payment	(750.00)	-
Other income - VAT interest repayment	13.60	
	(54.86)	1,444.34

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2025

		31.03.2025 Current Year	31.03.2024 Previous Year
9 Use of Own			
Use of Own Plant			
Engineering Projects	27	2,378.00	8,242.50
PS Projects	11	7,475.00	16,599.00
Recharge Projects		1,040.00	830.50
Drains Maintenance Projects FLA, WEE, WOT, WED	10	159,983.50	170,806.75
Other		0.00	0.00
Total Use of Own Plant		<u>170,876.50</u>	<u>196,478.75</u>
Use of Own Labour			
Use of Own Labour - DLO			
Engineering Projects	27	7,435.03	18,501.51
PS Projects	11	55,172.67	38,270.96
Recharge Projects		1,837.81	1,481.13
Drains Maintenance Projects FLA, WEE, WOT, WED	10	114,897.20	113,330.01
Consenting Projects		0.00	1,683.14
Other		<u>179,342.71</u>	<u>173,266.75</u>
Total Use of Own Labour		<u>179,342.71</u>	<u>173,266.75</u>
Total Use of Own Labour & Plant		<u>350,219.21</u>	<u>369,745.50</u>
		31.03.2025 Current Year	31.03.2024 Previous Year
10 Drain Maintenance Expenses			
Flailing		56,451.17	51,029.88
Weedcutting		137,666.02	127,937.02
Emergency drain repairs		5,666.73	39,881.05
Other drain repairs		<u>140,918.65</u>	<u>127,886.19</u>
		<u>340,702.57</u>	<u>346,734.14</u>
Stocks		38,920.61	34,067.11
Use of own plant		159,983.50	170,806.75
Use of own labour		114,897.20	113,330.01
Contractors		12,284.34	10,569.63
Consultants		2,334.62	4,717.87
Compensation		11,660.26	11,454.77
Other		<u>622.04</u>	<u>1,788.00</u>
		<u>340,702.57</u>	<u>346,734.14</u>
		31.03.2025 Current Year	31.03.2024 Previous Year
11 Pumping Station Expenses			
Stocks		3,818.12	8,043.28
Use of own plant		7,475.00	16,599.00
Use of own labour		55,172.67	38,270.96
Contractors		64,162.18	42,788.55
Consultants		17,633.03	17,291.39
Utilities (Electric)		428,404.25	494,831.41
Utilities (Phone, rates)		110.21	68.39
Telemetry		12,506.28	12,506.28
Inspections		1,372.57	2,991.60
Insurance		37,077.69	24,641.86
Other costs		<u>73.73</u>	<u></u>
		<u>627,805.73</u>	<u>658,032.72</u>

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2025

11 Pumping Station Expenses continued

Pumping Station expenses - per station

		31.03.2025	31.03.2024
Whitgift Sluice	AXOF0101	-	28.55
Adlingfleet Outfall	AXOF0201	-	-
Garthorpe Outfall	AXOF0301	-	152.61
Waterton hall outfall	AXOF0401	12.75	-
Keadby Warping Drain Outfall	AXOF0801	11.59	-
Cow Lane	AXPS0201	45,582.31	77,281.15
Paupers	AXPS0501	75,874.41	102,609.25
Common Carr	AXPS0601	7,228.41	4,023.17
Bewcarrs	AXPS0801	16,317.16	30,705.04
Godnow	AXPS2401	4,465.75	6,753.80
Althorpe	AXPS3801	18,869.75	6,048.02
Greenholme	AXPS4001	23,791.53	13,423.86
Derrythorpe	AXPS4301	19,355.83	38,176.93
Trentside	AXPS4401	4,874.14	6,386.36
Rushcarr	AXPS4501	12,358.60	26,143.83
Southfield	AXPS4601	48,637.82	20,939.79
Kelfield	AXPS4701	13,586.71	11,390.42
Blackdyke	AXPS4801	13,523.50	709.77
South Street	AXPS4901	51,666.56	42,491.39
Drain Head Snow Sewer	AXPS5001	53,205.33	22,988.55
3 Bridges	AXPS5002	21,762.57	3,007.14
4 Bridges	AXPS5101	15,677.84	5,209.43
Heckdyke	AXPS5301	29,649.27	9,294.40
Gringley	AXPS5701	66,630.58	131,256.06
Scaftworth	AXPS5801	7,225.56	7,982.29
Wiseton	AXPS6101	77,497.76	91,030.91
		<u>627,805.73</u>	<u>658,032.72</u>

31.03.2025	31.03.2024
Current Year	Previous Year

12 DLO costs

Wages	241,907.58	216,410.68
Wages Overtime	44,338.69	44,049.15
Employers NIC	30,904.54	27,033.30
Employers Pension	17,174.76	15,627.65
DLO Travelling	0.00	-
DLO Training	5,687.36	3,342.37
PPE & Protective clothing	1,663.58	1,782.98
DLO Medicals	525.00	174.00
	<u>342,201.51</u>	<u>308,420.13</u>

31.03.2025	31.03.2024
Current Year	Previous Year

13 Other Direct Costs

Subcontractors / shared employee	18,479.80	8,999.98
Consumables	1,372.90	1,025.76
Buyers fees	948.35	1,058.00
Abstraction fees & licences	-	529.00
Miscellaneous expenses	-	-
	<u>20,801.05</u>	<u>11,612.74</u>

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2025

	31.03.2025 Current Year	31.03.2024 Previous Year
14 Support & Establishment Costs		
* Staff costs	104,419.13	86,545.56
Other staff costs incl travelling, training, recruitment, insurance	9,991.79	11,383.08
Depot costs	12,237.88	13,553.19
Office costs	19,117.69	18,387.43
Administration costs	7,527.31	7,671.28
Consortium recharges	195,251.40	201,027.53
Advertising costs	839.24	1,013.19
Shows and promotions	250.00	250.00
Travelling & subsistence costs	1.66	3.00
Motor vehicle running costs	33,643.03	37,869.09
Plant vehicle running costs	108,262.91	91,588.37
Plant (non-motorised) running and maintenance costs	28,888.86	22,062.16
Small tools renewals	844.59	1,364.75
Office & hire equipment costs	625.26	339.36
IT costs	16,499.54	14,148.07
Legal & professional fees	15,400.99	8,563.30
Board expenses	5,366.96	5,491.02
Subscriptions	161.10	53.63
ADA costs	5,172.00	4,808.97
Insurances	11,618.61	10,190.16
Miscellaneous	0.00	0.00
	<u>576,119.95</u>	<u>536,313.14</u>

* **Staff Costs** includes salaries, pensions & NIC of support staff.

	31.03.2025 Current Year	31.03.2024 Previous Year
15 Finance Costs		
Bank charges	1,015.18	1,089.98
Credit charges	207.28	84.90
Card machine charges	617.93	541.75
PWLB Loan Interest	21,377.40	22,452.44
	<u>23,217.79</u>	<u>24,169.07</u>

16 Tangible assets

	Land & Buildings	Pumping Stations & Contents	Plant, Equipment & Vehicles £	Total £
Cost or valuation				
At 1 April 2024	0.00	0.00	1,309,823.98	1,309,823.98
Additions in year	-	-	174,580.99	174,580.99
Disposals in year	-	-	(150,364.60)	(150,364.60)
At 31 March 2025	<u>0.00</u>	<u>0.00</u>	<u>1,334,040.37</u>	<u>1,334,040.37</u>
Depreciation				
At 1 April 2024	0.00	0.00	723,784.26	723,784.26
Charge in the year	-	-	122,986.62	122,986.62
Eliminated on disposal of assets to plant reserves	-	-	(136,965.10)	(136,965.10)
At 31 March 2025	<u>0.00</u>	<u>0.00</u>	<u>709,805.78</u>	<u>709,805.78</u>
Carrying amount				
At 31 March 2025	<u>0.00</u>	<u>0.00</u>	<u>624,234.59</u>	<u>624,234.59</u>
At 31 March 2024	<u>0.00</u>	<u>0.00</u>	<u>586,039.72</u>	<u>586,039.72</u>

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2025

	31.03.2025 Current Year	31.03.2024 Previous Year
16 Tangible assets continued		
Depreciation charge on assets	122,986.62	103,142.39
Loss / (Profit) on disposal of plant & vehicles	(26,622.37)	(6,542.87)
	<u>96,364.25</u>	<u>96,599.52</u>
	31.03.2025 Current Year	31.03.2024 Previous Year
17 Cash at bank and in hand		
HSBC current account	321,219.93	63,110.76
Santander Business Reward account	354,621.31	202,004.21
HSBC BMM Account	335,326.54	200,000.00
Beverley Building Society	4,909.87	4,825.20
Monmouth Building Society	489,713.86	345,134.31
Skipton B/Soc term deposit	250,000.00	250,000.00
Cash	89.12	108.25
	<u>1,755,880.63</u>	<u>1,065,182.73</u>
	31.03.2025 Current Year	31.03.2024 Previous Year
18 Trade creditors and supplier retentions		
Trade creditors	(217,574.33)	(194,069.12)
Supplier retentions	(16,593.52)	(32,742.39)
	<u>(234,167.85)</u>	<u>(226,811.51)</u>
	31.03.2025 Current Year	31.03.2024 Previous Year
19 Other Creditors		
Wages	-	-
Pensions	-	(4,951.96)
Credit cards	-	-
Other creditors	-	-
	<u>0.00</u>	<u>(4,951.96)</u>
	31.03.2025 Current Year	31.03.2024 Previous Year
20 Taxation and social security		
VAT refund due from HMRC	66,189.15	56,829.13
VAT due to HMRC	-	-
PAYE due to HMRC	(10,804.96)	(9,896.54)
	<u>55,384.19</u>	<u>46,932.59</u>
	31.03.2025 Current Year	31.03.2024 Previous Year
21 Loans		
Due within 1 year		
PWLB Loans	(38,817.79)	(37,711.20)
Hire Purchase	-	-
Other loans	-	-
	<u>(38,817.79)</u>	<u>(37,711.20)</u>
Due after 1 year		
PWLB Loans	(667,606.13)	(706,423.92)
Other loans	-	-
	<u>(667,606.13)</u>	<u>(706,423.92)</u>
Total Loans & HP outstanding	<u>(706,423.92)</u>	<u>(744,135.12)</u>

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2025

	31.03.2025 Current Year	31.03.2024 Previous Year
22 Balance Sheet - Deferred Receipts & Commuted Sums		
Commuted sum - Snow Sewer	-	-
Commuted sums held for culverts & drains maintenance	(3,700.86)	(3,700.86)
	<u>(3,700.86)</u>	<u>(3,700.86)</u>
	31.03.2025 Current Year	31.03.2024 Previous Year
23 Engineering projects Grant Income		
Wrays Drain (AX21505)	430,750.00	-
	<u>430,750.00</u>	<u>0.00</u>
	31.03.2025 Current Year	31.03.2024 Previous Year
24 Contributions to Schemes		
Wrays Drain - Crowle Flood Alleviation Scheme AX21505	-	70,000.00
	<u>0.00</u>	<u>70,000.00</u>
	0.00 Current Year	0.00 Previous Year
25 Deferred income & commuted sums for schemes		
AX22305 Drain Head Snow Sewer Refurb	-	60,000.00
	<u>0.00</u>	<u>60,000.00</u>
	Current Year	Previous Year
26 Transfer from Reserves or Scheme Reserves		
AX24302 Emergency PS Reps - from reserves	132,318.73	-
AX24999 Flood Recovery Funding Tranche 2 - cleared from reserves	15,123.64	
	<u>147,442.37</u>	<u>0.00</u>
	31.03.2025 Current Year	31.03.2024 Previous Year
27 Engineering projects expenditure		
Stocks	4,100.88	10,505.68
Use of own plant	2,378.00	8,242.50
Use of own labour	7,435.03	18,501.51
Contractors	228,125.68	831,454.61
Consultants Internal	99,318.96	104,379.89
Consultants External	21,914.51	16,847.47
Compensation	2,122.00	4,425.00
Other costs - incl hard/software	1,411.20	287.33
	<u>366,806.26</u>	<u>994,643.99</u>

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2025

28 Engineering Projects Reserves	31.03.2025	31.03.2024	Prior Years Continued Schemes
	Current Year £	Previous Year £	
Value of Engineering reserve bfw			
At 1 April	544,099.26	1,091,898.25	
Funding received in year			
Board funding as agreed in the Estimates	93,000.00	67,000.00	2,100,904.15
Board funding (to)/from Reserves or from balances in Engineering Projects			
AX16025 Wiseton	-	-	16,706.00
AX19305 Wiseton	-	-	95,000.00
AX16014 South Street	-	-	34,000.00
AX16005 Pumping Station Emergency repairs	-	-	8,751.00
AX12015 Crowled Pumped Area			44,689.17
AX18024 Snow Sewer incl in Drain Maintenance			10,000.00
AX19999 OPS WED to Emergency flooding event			13,257.94
Emergency Drain Reps AX20501 to OPS WED			(24,169.61)
AX20601 Mink Control			1,000.00
Trf from New Depot AX18015 to Nom 7803 DEP for Depot reps			(9,000.00)
Trf from New Depot AX18015 to reserves			(23,500.00)
AX20600 Barn Owl closed & budget trf to reserves			(815.33)
AX21600 Barn Owl closed & budget trf to reserves			(202.89)
AX21801 Drain Investigations closed & budget trf to reserves			(4,554.97)
Reforming closed & budget trf to reserves			17,055.71
AX21504 Car Dyke (per meeting Chair 12/5/22)			(29,000.00)
AX21506 Toft Dyke Clayworth			3,566.74
AX17015 Toft Dyke Tree & Bushing to Reserves to Close			-5,594.90
AX20802 Luddington Drain to Reserves to Close			-549.16
AX20803 Medley & Belshaw to Reserves to Close			-17,088.95
AX18008 Lound Hall trf from Reserves to Close			612.08
AX20307 Common Carrs - Funds trf to Reserves			-140,503.78
AX19301 Trentside PS trf from Reserves			-20,000.00
AX22403 Mother Drain SSSI Culvert Misterton Investigations			10,000.00
AX16019 Kelfield Pumped Catchment			42,000.00
AX21303 Funded from PS Renewal Reserve account		249,845.00	
AX24302 PS Emergency Reps - from Flood funding	132,318.73		
AX24999 Flood Recovery Tranche 2	15,123.64		
To be funded by loans - not taken			
Kelfield (AX16019)(loan intended £346,000)	-	-	341,460.00
Greenholme PS (AX15014)(loan intended £212,516)	-	-	67,062.28
Loan funding received in year			
Crowled Pumped area	-	-	350,000.00
Kelfield (AX16019)			50,000.00
Southfield (AX18001)			250,000.00
South Street (AX16014)			241,000.00
Funds released from Deferred Income held funds			
25 Snow Sewer - Reforming Maintenance			37,614.00
AX22305 Drain Head Snow Sewer Refurb		60,000.00	
To be funded by Other reserves			
AX20307 Funded from Capital Receipts Unapplied			199,249.58

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WLMB

Notes to the Financial Statements For the Year Ended 31 March 2025

Grant funding received in year			
Crowled Pumped Area (AX12015)			758,847.00
Greenholme PS Improvements	-		84,000.00
South Street (AX16014)			589,000.00
Kelfield (AX16019)			169,999.00
Steelgoose reforming (LL)			16,650.00
Southfield (AX18001)			132,000.00
Heckdyke / Three/ Four Bridges (AX20305)			30,000.00
Carr Dyke Flood Relief Scheme (AX21504)			40,000.00
Wiseton (LL) (AX19305)			25,000.00
Telemetry Grant (AX20303)			48,859.94
23 Wrays Drain (AX21505)	430,750.00		309,000.00
Other contributions received in year			
Crowled Pumped Area	-	-	19,000.00
Access Improvements (AX18019)	-	-	2,647.00
Lound Hall (AX18008)			2,453.00
Scaftworth PS to CA 25% contribution			4,682.00
Clayworth Toft Dyke Scheme (AX21506)			18,500.00
Wrays Drain - Crowle Flood Alleviation Scheme AX21505		70,000.00	
Funds received	<u>671,192.37</u>	<u>446,845.00</u>	<u>5,909,587.00</u>
Engineering expenditure			
Expenditure in year	366,806.26	994,643.99	4,817,895.22
Difference on Income & Expenditure	-		(206.47)
Actual expenditure	<u>366,806.26</u>	<u>994,643.99</u>	<u>4,817,688.75</u>
Engineering Projects Reserves Balance c/fwd	<u>848,485.37</u>	<u>544,099.26</u>	<u>1,091,898.25</u>

29 Related Party Disclosures

Elected members must own land or be a representative of a landowner in the Board's district. The Board's landowners pay drainage rates either as individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which is dependent on their acreage/annual value of land and is multiplied by the same rate as all other rate payers.

The Board is a member of the Water Management Consortium. The Consortium consists of three other Boards, Doncaster East Internal Drainage Board, Trent Valley Internal Drainage Board and Lindsey Marsh Drainage Board, who provide administrative services to the Board.

1:3

Recommendation:

- To approve the Financial Statements for the year ended 31st March 2025 and request the Chairman evidence the Board's approval on Page 4 of the Accounts.

2. Audit of Accounts for the Year ending 31st March 2025

- 2:1 The report of the Internal Auditor will be presented at the meeting. A copy of the Auditors report is attached.

Annual Internal Audit Report 2024/25

Isle Of Axholme & North Nottinghamshire Water Level Management Board

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During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

24/03/2025

25/03/2025

26/03/2025

Name of person who carried out the internal audit

Chris Harris

Signature of person who carried out the internal audit



Date

30/05/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



Internal Audit 2024/25

FINAL Audit Report

Prepared by:

Chris Harris - Associate Principal Auditor
Lighthouse UK Consultancy Limited

For: **Isle of Axholme & North
Nottinghamshire Water Level
Management Board**

This audit has been conducted in accordance with the Public Sector
Internal Audit Standards.

Report Control:

Audit Manager

Steve Forsyth

Lead Auditor

Chris Harris

Report Status

Draft Report Issued – 26/03/2025

Final Report Issued – 01/04/2025

Draft Report Distribution

Nicola Hind – Finance Manager

Final Report Distribution

Andrew McGill – Chief Executive

Nicola Hind – Finance Manager

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1 Executive Summary

1.1 Scope and Background of Audit

Internal Drainage Boards are required annually to have an independent internal audit of their governance, risk and control framework. In addition, the Annual Governance and Accountability Return requires an annual Internal Audit report that prescribes some 14 Objectives for the internal auditor to test and comment upon.

The 2024/25 audit of the IDB's accounts and records have been reviewed and tested across sufficient areas of operation to enable the auditor to sign off the Annual Governance and Accountability Return for Internal Audit.

1.2 Summary of Audit Findings

1.2.1 The auditor is pleased to record that, following his detailed internal audit work, the governance, risk and control framework at Isle of Axholme and North Nottinghamshire Water Level Management Board is in good order and working well.

1.2.2 No recommendations have been made following this audit

1.3 Summary of Control Assurance Provided

Substantial - Internal Audit is able to offer substantial assurance overall as the areas reviewed were found to be adequately controlled. Internal controls were in place and operating effectively and risks against the achievement of objectives were well managed

1.4 Summary of Recommendations

High	Medium	Low	Total
0	0	0	0

2 Audit Findings & Recommendations

2.1 Governance

2.1.1 A number of policies are listed on the Lindsey Marsh Water Management Consortium's website. These were examined and found to be in need of review and updating. Discussion with the Corporate Services Manager revealed that all Policies were in the process of review and being updated and the following were to be presented to the 25 March 2025 Board meeting for approval:

- Members' Code of Conduct
- Register of Members' Interests
- Members' Expenses
- Complaints Procedure
- Whistleblowing
- Anti-fraud and Corruption
- Anti-bribery
- Data Protection, Privacy and Breach
- Access to Information and Charging
- FOI Publication Scheme
- Policy Statement
- Risk Register, Strategy and Policy

Financial Regulations would be presented to the June 2025 Board meeting for approval.

2.1.2 Board papers for the meetings held on the 23 January 2024, 19 March 2024, 25 June 2024 and the 24 September 2024 were reviewed. These were all in order with a reasonable attendance of Board Members at each meeting.

2.1.3 The Board published the required information for 2023/24 on its website at the time of the internal audit in accordance with the relevant legislation.

2.1.4 In the year covered by this AGAR, the Board correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.

2.1.5 The Board has complied with the publication requirements for 2023/24 AGAR.

2.1.6 External Auditor's Review — A notice of the conclusion of the external auditor's limited assurance review of the Annual Governance and Accountability Return dated 25 September 2024, together with relevant accompanying information, was published (including on the Board's website) in accordance with the requirements of Regulation 16 the Accounts and Audit Regulations 2015.

2.2 Risk

- 2.2.1** The Dynamic Risk Register which caters for all four Boards went to the January Board meetings (changes from last time highlighted in yellow). A further update will go to the March 2025 Board meeting.
- 2.2.2** The Business Risk Register is reviewed annually by the four Boards. This will also go to the March 2025 Board meeting together with the Risk Management Policy.
- 2.2.3** The Risk Registers were reviewed and found to be up to date and in order and represented good risk management.

2.3 Financial (Internal Control Framework)

2.3.1 Confirmation of Accounting Records

The Responsible Financial Officer (RFO) has in place procedures to record all financial transactions and a proper system of financial controls. In addition, the RFO has up to date accounting records.

2.3.2 Accounts Payable (Creditors)

A selection of invoices from different suppliers was reviewed in detail. These were found to be in order and where appropriate Board approval was obtained prior to purchase.

There were three creditors with payments due over 90 days:

EDF Energy - £18,625.00. As actual meter readings have been received the majority of these have been paid during February 2025.

North Lincs Council - £67,34. This sum was paid in February 2025.

Scottish Hydro - £611.68 credit. The issues with Scottish Hydro are ongoing.

2.3.3 Budgetary Process including Penny Rate and Special Levies

The Board at its meeting on the 23 January 2024 approved a 5% increase in the penny rate (19.92p in the £ for 2024/25). In addition, special levies were also approved for North Lincolnshire Council £955,929.00, Bassetlaw DC £218,928.00, East Riding of Yorkshire Council £13,928.00 and Doncaster MBC £2,041.00.

The Rating process commences in May when the Rates invoices are sent out. For unpaid rates a 1st reminder will be sent in September and a 2nd reminder in November.

Outstanding rates as at the 31 January 2025 were £51,287.80.

A budget is set annually and is approved by the Board. Regular financial (Management Accounts) reports are provided to the Board at each of its meetings.

2.3.4 General Reserves

Due to the positive variance the cash reserves at 31st March 2024 were £720,656.87 (37.37% of net operating costs) which was an improved position to the 2023/24 estimates. This is a positive outcome compared to the 30% of net operating costs for general reserves as required by Financial Regulations.

2.3.5 5 Year Plan

The five-year plan is presented to the Board at the January Board meeting when the rates are set. An update to the five year plan is presented to the June Board meeting each year once the known actual position following completion of the year end accounts.

At the Board meeting on the 25 June 2024 the Board approved Version One of the five year plan (9% increase in 2025/26 and an 8% increase for the following three years).

2.3.6 Accounts Receivable

The Accounts Receivable system was in order and working well. There were no aged debts beyond 90 days.

2.3.7 Petty Cash

Petty cash was reconciled and balanced at £104.86. VAT had been correctly accounted for.

2.3.8 Payroll

Payroll for the month of January 2025 was examined and found to be in order.

2.3.9 Assets

The asset register is updated on a regular basis as and when new assets are acquired. This was found to be up to date and in order.

2.3.10 Reconciliations

Bank reconciliations are carried out monthly. The reconciliations for January 2025 were checked and found to be in balance and in order.

Disclaimer

The matters raised in this report are only those that came to the attention of the auditor during the course of the internal audit review and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. Lighthouse UK Consultancy Limited neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Final Action Plan

Ref.	Finding	Implication	Risk level	Recommendation	Management Comments
1. No Recommendations have been made during this audit					
1.1			Low		Responsible officer: Implementation date:

2:2

Recommendations:

- To receive an update on the year end audit from the Board's Internal Auditor.

3. Annual Governance Statement and Review of Internal Control

3:1 The Annual Governance Statement Part 3, page 4, will be presented to the Board for a review of Internal Controls.

3:2 A draft AGAR Part 3 Page 4 is attached for review prior to the meeting.

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Isle Of Axholme & North Nottinghamshire Water Level Management Board

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

Signed by the Chair and Clerk of the meeting where approval was given:

and recorded as minute reference:

Chair

Clerk

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Recommendation:

- To review systems of internal control and approve the Annual Governance Statement and that the Chairman and the Chief Executive evidence the Board's approval on Page 4 of the Annual Governance and Accountability Return (AGAR).

4. Accounting Statements of the Annual Governance and Accountability Return

- 4:1 The Accounting Statements of Part 3 of the Return, page 5, prepared and signed by the RFO, Nicola Hind FCCA, will be presented to the Board for consideration and approval.
- 4:2 A draft AGAR Part 3 Page 5 is attached for review prior to the meeting.

Section 2 – Accounting Statements 2024/25 for

Isle Of Axholme & North Nottinghamshire Water Level Management Board

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	1,912,484	1,268,456	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,708,355	1,839,534	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	397,025	763,793	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	389,666	438,745	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	59,089	59,089	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2,300,653	1,749,178	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,268,456	1,624,771	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,065,183	1,755,881	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,309,824	1,334,040	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	744,135	706,424	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

[Redacted Signature]

Date

23/05/2025

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chair of the meeting where the Accounting Statements were approved

4:3

Recommendation:

- To review and approve the Accounting Statements and that the Chairman evidence the Board's approval on Page 5 of the Annual Governance and Accountability Return.

Mrs N. Hind FCCA
Finance Manager

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD	File Ref:	Agenda Item: 13
Meeting: Board Meeting Date: 24th June 2025	Subject: OPERATIONS	

1 Winter Maintenance Works

- 1:1 An update for the 2024/25 winter programme is detailed below. Works were initially delayed due to the adverse weather in January but have now progressed well. Any works not completed by the end of March will be rolled over into the 2025/26 programme.

<i>Drain Name</i>	<i>Catchment</i>	<i>Description of Works</i>	<i>Length(m)</i>	<i>Completion (%)</i>
New EA Drain	Wiseton	Reforming Tree and Bushing	5,333 319	95% 100%
Black Syke Drain	Wiseton	Reforming Tree and Bushing	900 915	0% 100%
Long Road West Drain	Wiseton	Reforming Tree and Bushing	935 370	35% 100%
Tiln Farm Drain	Wiseton	Tree and Bushing	1700	100%
Total			10,472	

- 1:2 The proposed winter maintenance programme for 2025/26 is detailed below. The programme will prioritise channel enhancement works for Phase 2 of the Wiseton catchment as well as six watercourses within the Whitgift catchment.

<i>Drain Name</i>	<i>Catchment</i>	<i>Description of Works</i>	<i>Length (m)</i>
Black Syke Drain	Wiseton	Reforming	950
Tiln Farm Drain	Wiseton	Reforming	1,990
Gunns Beck	Wiseton	Reforming	2,868
Whitgift Sewer	Whitgift	Reforming	3,796
Church Hall Drain	Whitgift	Reforming	303
Infield Drain	Whitgift	Reforming	253
Dog Hall Drain	Whitgift	Reforming	891
Quart Lane Drain	Whitgift	Reforming	846
Moxon Close Drain	Whitgift	Reforming	1,750
Total			13,647

2 Summer Maintenance Works

- 2:1 Servicing and maintenance of the Board's Plant and Machinery is currently ongoing in readiness for the start of the summer maintenance season.

2:2 Strategic Ordinary Watercourses across the Board's area are currently being Inspected to ensure the continued conveyance of water, where necessary early weed removal will be undertaken in consultation with the Board's Environmental Officer.

3. Pump Run Hours

3:1 Pump run hours are attached for information.

4. Compensation

4:1 Compensation payments totalling £3,792.73 have been made since the last meeting, details of which are attached for information.

Recommendation:

- To receive update on summer and winter works programmes and note pump run hours.
- To approve compensation payments totalling £3,792.73.

A.J. Malin
Senior Operations Manager

G. Sutton
Operations Manager

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD	File Ref:	Agenda Item: 16
Meeting: Board Meeting Date: 24th June 2025	Subject: PUMPING STATION STATUS	

1. Overview

1:1 The current issues at the Board's pumping stations are shown below.

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Cow Lane PS	1	N/A	Flooding of Farmland	No issues	
	2				
	3				
Paupers PS	1	Yes	Protects parts of Crowle and Eastoft and large arable areas	No issues	
	2				
	3				
Common Carrs PS	1	N/A	Flooding of Farmland	No issues	
Bewcarrs PS	1	Yes	Protects Keadby Power Station and National Grid Primary Transmission infrastructure and some housing	No issues	
	2				
Godnow PS	1	N/A	Extra pressure on Paupers & Wrays Drain, pathway for breach if North Soak Bank fails	No issues	
Althorpe PS	1	N/A	Flooding of Farmland, Could impact A18 and then some properties	No issues	
	2				

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Derrythorpe PS	1	N/A	Flooding to Farmland & settlement of houses.	No issues	
	2				
Rushcarr PS	1	N/A	Water from the M180 and the North of the West Butterwick Village.	No issues	
Trentside PS	1	N/A	The station pumps all of Rushcarrs water which includes water from the M180 and the North of the West Butterwick Village.	No issues	
Southfield PS	1	Hand	South of the village of West Butterwick (specifically Parklands) and the North of the village of Owston Ferry, has been supporting the Kelfield system as well	No issues	
	2				
	3				
Greenholme PS	1	Yes	West End Road and Battle Green Epworth and Low Burnham. SLED issues potentially undermining the station	No issues	
	2				
	3				
Kelfield PS	1	Yes	Risk of flooding to agricultural land.	No issues	
	2				
South Street PS	1	Yes	Reduced operation for Three Bridges, Four Bridges and Park Drain should levels get too high – Overtopping towards Westwoodside	No issues	
	2				
	3				

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Drain Head PS	1	N/A	Reduced operation for Three Bridges, Four Bridges and Park Drain should the levels get too high – Overtopping towards Westwoodside	No issues	
	2				
	3				
Three Bridges PS	1	N/A	Flooding of Farmland & EA Depot	No Issues	
Four Bridges PS	1	N/A	Flooding of Farmland, would overspill into Heckdyke catchment before impacting property	No issues	
	2				
Heckdyke PS	1 (red)	N/A	Flooding of Farmland and at very high levels property	One pump now operational at the PS - 12" mobile flange / pipework has been installed for connection to 12" mobile pump if required	2026 / 2027
	2				
Gringley PS	1	Yes	Large arable catchment with some isolated property	No issues	
	2				
	3				
	4				
Scaftworth PS	1	N/A	Flooding of Farmland	No issues	
	2				
Wiseton PS	1 (red)	Yes	Clayworth village (toft dyke), Hayton, Claborough	NLE have been asked to look at P2 which is operable but noisy. Portadam install in channel near bridge 11/06/25 for sump investigations to be carried out by on 13th June dam to be removed pm)	2026 / 2027
	2				
	3				
	4				
	5 (red)				
	6				

2. Matters for Note

2:1 Pumping Station Emergency Repairs (AX25302)

2:1:1 The pumping station emergency repair budget for 2025/2026 is £58,903.21 and costs to date are £6,779.19.

Robert Brown
Senior Engineer

Antony Malin
Senior Operations Manager

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD	File Ref:	Agenda Item: 17
Meeting: Board Meeting Date: 24th June 2025	Subject: ASSET RENEWAL AND REFURBISHMENT PROJECTS	

1. Overview of Current Focus

1:1 Projects – Completed (since 1st April 2025)

Project Ref	Project and Tasks	Description of Works	Budget	Expenditure	Planned Completion
AXPS5002	Three Bridges Pumping Station - Emergency Electrical Repairs	Following the NICEIC inspection electrical repairs are required to the incoming feed and panel at the station	£ 16,923.00	£ 16,293.00	COMPLETE
AX24302	Wiseton Pumping Station - Emergency Repairs to motor	Repair to P3 motor following failure in December 2024	Emergency Pump Repair Budget	£ 35,709.00	COMPLETE
AX20306	South Street PS Museum Alarms & Lighting	Repairs to museum domestic wiring, lighting and installation of fire alarm system to meet requirements and specifications of insurance and fire service for the building type.	£ 20,000.00	£ 16,579.00	COMPLETE

1:2 Projects – Current Focus

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
Wray's Drain Flood Alleviation Scheme	Joint partnership scheme with NLC & STW to alleviate flooding in Crowle.	931,000.00	1,085,124.03	31/10/2025	Project Stage 4 - Road closure in place, DNO to divert cables - Main project works to commence on site 16th June 2025 (approx 40% remaining to be completed)

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
Heckdyke Pumping Station Refurbishment	Major refurbishment of pumping station including rationalisation with Four Bridges PS and DEIDB's Langholme PS	2,159,643.95	100,563.13	16/07/2027	Pump tenders returned and being adjudicated - Works behind programme
Wiseton Pumping Station Refurbishment	Major refurbishment / rebuild of PS with new intake sump and discharge arrangement	1,650,000.00	124,860.49	19/11/2027	Pump tenders returned and being adjudicated - Works behind programme
Cow Lane Pumping Station - Surge chamber covers and repairs to penstocks	Surge chamber covers require replacement and repairs to penstocks	31,955.95	27,253.62	04/07/2025	Eng Team to chase for date from C Mell for works to progress - Works to commence in June 2025
South Street Pump Refurbishment - WMC Planned Pump Refurbishments 2025	Pumping plant refurbishment works for LMDB, IOA, and TV	35,000.00	-	31/10/2025	Tenders due for return on 16th June - Adjudication and report and recommendation needed for AX Board meeting
Bewcarrs Pump Refurbishment - WMC Planned Pump Refurbishments 2025	Pumping plant refurbishment works for LMDB, IOA, and TV	50,000.00	-	31/10/2025	Tenders due for return on 16th June - Adjudication and report and recommendation needed for AX Board meeting
Water Level Monitoring Sites x 9	Installation of remote water level monitoring sites - comms linked up to Board's Telemetry system	81,262.00	-	31/03/2026	Identification / confirmation of site locations

1:3 Projects – Not being progressed

1:3:1 The following projects are not being progressed due to the lack of resource which has been diverted to focus on the more critical schemes and emergency works.

Project and Tasks	Description of Works
South Street Pumping Station Refurbishment	Major PS refurbishment complete - Remaining works to install a replacement weir structure
Mother Drain SSSI Culvert, Misterton, Investigations	Investigations, Study and Initial Designs for the repairs to the head walls and installation of guarding and raking grid to prevent access and ensure maintenance.

Project and Tasks	Description of Works
Drain Head Pumping Station Refurbishment	Refurbishment of Pumping Station to include replacement of diesel pumps with fish and eel compliant pumps including control panel and mechanical weedscreen cleaner. May require diesel back up.
Gringley and Scaftworth Pumping Station Refurbishment	Study of catchment to consider feasibility of rationalising Scaftworth into Gringley pumped catchment. Refurbishment of Gringley including increase in capacity and fish and eel compliant pumps.
Derrythorpe Pumping Station Refurbishment	Refurbishment of Pumping Station including substantial repairs to sump, replacement of pumps and control panel. Consider future rationalisation with Rushcarr and Trentside with capacity allowance.
Trentside Pumping Station Refurbishment	Refurbishment of Pumping station plant and equipment, consider rationalising with Rushcarr and Derrythorpe pumped catchments.
Occupation Lane Drain	Replacement of 400m culverted sections of Occupation Lane Drain.
Carr Dyke Flood Relief Scheme	Potential flood relief scheme for Carr Dyke, Retford.

2. Matters for Note

2:1 Heckdyke and Wiseton Pumping Stations Refurbishment (AX20305 and AX19305)

- 2:1:1 Three tenders for new fish friendly pumps at both pumping stations have been received and are currently being adjudicated. Investigations into the suitability of an alternative proposal submitted by one of the contractors is being carried out. On-Site Services are due to install a fabric dam within the approach channel to enable laser scans and structural investigations of the existing outside and inside sumps to be undertaken.
- 2:1:2 The Outline Business Case for Wiseton Pumping Station Refurbishment has been progressed and was submitted to the Environment Agency on 10th June 2025.
- 2:1:3 A report will be made to a future meeting of the Board.

2:2 Wray's Drain Alleviation Scheme, Crowle (AX21505)

- 2:2:1 This project will resume with the main contractor PBS Construction commencing on site on 16th June 2025. Works are expected to take approximately 13 weeks to complete.
- 2:2:2 The power cable is due to be diverted by Northern Powergrid between the 16th and 18th June 2025.
- 2:2:3 A road closure has been booked on Godnow Road between 16th June and 15th July 2025. North Lincs Council have stipulated that the road must be open from the 16th July 2025 on the run up to the Crowle Show. There are numerous other works in the surrounding area, so it has been challenging to find a window of opportunity.

2:2:4

- 2:2:5 An application for additional funding which is required to complete the project, will be submitted to the Environment Agency and discussions continue with Severn Trent Water for the remainder of their contribution to the scheme.

2:3 WMC Pump Refurbishments 2025

- 2:3:1 Tenders have been invited from suitable contractors for the refurbishment of pumps at South Street and Bewcarrs Pumping Stations as part of a package with other stations in Lindsey Marsh and Trent Valley Board areas. Tenders are due for return on Monday 16th June 2025 and a full report and recommendation will be made at the meeting.

2:4 Budget Transfers

- 2:4:1 During the estimate process, the Board allocates funds to schemes which require an annual budget to cover such expenditure as Emergency Pump Repairs, Drainage Investigations or Mink Control, to name but a few.
- 2:4:2 At the end of the financial year any remaining budgets are reviewed, and where appropriate, those funds are removed from the 2024 scheme and transferred to the 2025 schemes. These are detailed in the table below;

<i>Scheme to close</i>	<i>Scheme Ref</i>	<i>Balance to transfer</i>	<i>Receiving Scheme</i>	<i>Scheme Ref</i>	<i>Sum received into scheme</i>
Asset renewals	AX24451	(£23,866.32)	Asset Renewals	AX25451	£23,866.32
Drainage Investigation	AX24801	(£13,684.14)	Drainage Investigation	AX25801	£13,684.14
Barn Owl Boxes	AX24600	(£1,094.48)	Barn Owl Boxes	AX25600	£1,094.48
Mink Control	AX24601	(£2,762.18)	Mink Control	AX25601	£2,762.18
Emergency Pump Repairs	AX24302	(£8,903.21)	Emergency Pump Repairs	AX25302	£8,903.21
Total		(£50,310.33)	Total		£50,310.33

Recommendation:

- To approve the above budget transfers in the total amount of £50,310.33

2:5 IDB Storm Recovery and Asset Improvement Scheme

- 2:5:1 An updated schedule of funding allocated under the IDB Storm Recovery and Asset Improvement Scheme for the Consortium is attached for members' information.
- 2:5:2 As part of Tranche 1 funding, an additional £23,000 was received, this has been allocated to cover the overspend in the emergency pump repair budget for 2024/2025 (AX24302).

Robert Brown
Senior Engineer

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD	File Ref:	Agenda Item: 19
Meeting: Board Meeting Date: 24th June 2025	Subject: ENVIRONMENTAL MATTERS	

1. Overview (Current Focus and/or Status)

- 1:1 **Ecological Surveys** - The table below represents the areas of the Board in which ecological surveys are being undertaken. These surveys will enable the winter works programme and licensable monitoring of protected species. Badger sett monitoring and mitigation is also being undertaken in various areas, due to the sensitivity of the species, no locations are mentioned.

Drain Name & Catchment	Description of Works	Status	Concerns / Mitigation
New EA Drain, Black Syke Drain, Long Road West Drain, Gunns Beck, Tiln Farm Drain Wiseton	Reforming	Ongoing	Water vole requiring mitigation. Sensitive water vole area, close to River Idle Nature Reserve, working in partnership with NWT, trialing coir mats following reformation of banks. Pumping station requires Protected Species surveys and mitigation prior to any refurbishments.
Whitgift Sewer, Church Hall Drain, Infield Drain, Dog Hall Drain, Quart Lane Drain, Moxon Close Drain, Whitgift	Reforming	Surveys undertaken 2024	Water vole requiring mitigation.
Ash Holt Ryton	Water vole monitoring	Ongoing	Burrows on adjacent drain, use rafts to confirm presence/absence.
Wrays Drain, Southmoor Drain Crowle	Civils project and water vole monitoring	Ongoing	Project requires Protected Species surveys, monitoring and mitigation May use rafts to determine presence/absence.
Heckdyke Pumping Station	Demolition	Ongoing	Final bat survey in late June, barn owl not recorded during surveys, to date neither are a concern.
Narrow & Ouse Adlingfleet	Water vole monitoring	Ongoing	May use rafts to determine presence/absence.
Village Stockwith	Water vole monitoring	Ongoing	May use rafts to determine presence/absence.

Recommendation:

- To note report of Officers.

Robert Brown
Senior Engineer

Iain Turner
Environmental Officer